



**ANNUAL BUDGET
2019/20 TO 2021/22**
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

NKOMAZI LOCAL MUNICIPALITY
MP324

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Abbreviations and Acronyms

BSC	Budget Steering Committee
CBD	Central Business District
CFO	Chief Financial Officer
MM	Municipal Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EM	Executive Mayor
FBS	Free basic services
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
mSCOA	Municipal Standard chart of Account
MMC	Member of the Mayoral Committee

MWIG	Municipal Water Infrastructure Grant
MFMA	Municipal Financial Management Act
MFIP	Municipal Financial Management Programme
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Part 1 – ANNUAL BUDGET 2019/20 MTREF

1.1 EXECUTIVE MAYOR'S REPORT

The Executive Mayor's Budget speech will be provided after the executive mayor has tabled the budget in council on or before 31 May 2019.

1.2 COUNCIL RESOLUTIONS

The council resolution will be provided after Executive Mayor has tabled the budget in council.

1.3 EXECUTIVE SUMMARY

In terms of section 53 of the Municipal Finance Management Act (MFMA) the Executive Mayor of the municipality should provide general political guidance in the budget process and the setting of priorities that must guide the preparation of budget. Chapter 2 of the Municipal Budget and Reporting Regulations states that the mayor of the municipality must establish a Budget Steering Committee to provide assistance to the mayor in terms of the responsibilities set out in section 53 of the MFMA.

Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. This includes the compilation of the Medium-term Revenue and Expenditure Framework. The municipality's IDP is its principal strategic planning instruments, which directly guide and inform its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation, which directly informs the Service Delivery and Budget Implementation Plan.

With the compilation of the 2019/20 Medium-Term Revenue and Expenditure Framework (MTREF), each department/function had to review its business planning processes taking into account their individual departmental strategies. Business planning links back to priority needs and master planning, and essentially inform the detail operating budget appropriations and three-year capital programme.

The 2018 MTBPS noted that weak economic performance and revenue shortfalls had contributed to some slippage in fiscal projections, this will continue to pressurise municipal revenue generation and collection, these circumstances make it essential for municipalities to reprioritise expenditure and implement stringent cost-containment measures.

The macroeconomic inflation and growth forecast for the 2019/20 MTREF are as follows:

Fiscal year		2018/19 Forecast	2019/20 Forecast	2020/21 Forecast	2021/22 Forecast
Consumer Price Inflation	Price	4.7%	5.2%	5.4%	5.4%
Real GDP Growth		0.7%	1,5%	1.7%	2.1%

The current and future planning of the integrated growth of the municipality is guided by the Long-Term Development Framework (LTDF) 2034 that is line with the National Development Plan vision 2030. This plan outlines the desired strategic vision of the municipality. Based on the LTDF a Six Point Strategy for five years was developed with the following priorities:

- Strengthening of our internal capacity to deliver on our mandate.
- Strengthen our public participation mechanisms.
- Focus LED and job creative initiatives.
- Focus on health promotion and environmental programmes.

- Work with communities and all stakeholders to fight and overcome crime.
- Drive programmes to build integrated and socially cohesive human settlement

The preparation of the 2019/20 Municipality's Medium-Term Revenue and Expenditure Framework is guided by the National Treasury MFMA Circular no.94 and previous circulars. The key focus of this Circular is the importance for municipalities to grow their own revenue base, and to enhance partnership between municipalities and communities through community participation in decision-making in order to expand resources available for local service delivery. To respond to this call the municipality has developed a revenue enhancement strategy.

*m*SCOA regulations and the accompanying “game changers” signals were introduced as smarter way forward in strengthening local government finances. In order for the municipality to comply with *m*SCOA regulations which requires the municipality to transact on *m*SCOA system from 1st of July 2017. National Treasury has released Versions of the Schedule A1 (the Excel Formats) which is aligned to the Versions of the *m*SCOA classification framework. The 2019/20 MTREF budget is compile with version 6.3 as required.

Numerous challenges are encountered on the implementation of *m*SCOA, However, with the assistance of the National/Provincial Treasury and the service providers, the municipality is being continuously able to overcome these difficulties.

Financial modelling has been undertaken to ensure affordability and long-term financial sustainability of Nkomazi Local Municipality in the preparation of the draft budget. Listed below are key factors and planning strategies which have been considered in the compilation of the 2019/2020 MTREF.

- policy priorities and strategic objectives;
- asset infrastructure and maintenance;
- economic climate and trends such as inflation, Eskom increases, period price levies etc;
- performance trends on implementation of operational and capital budgets;
- the 2018/2019 adjustment budget;
- debtor payment levels;
- the need for tariff ability to pay for services; and
- back-to-basics approach to improve service delivery.

Submissions will be reviewed during the public participation process and additional information regarding required expenditure as well as individual capital projects will be considered before the finalization of the 2019/2020 budget.

The 2019/2020 MTREF to be tabled before Council on or before 31 May 2019, will be published on the municipal website and hard copies will be made available to various libraries and municipal offices.

All documents in the appropriate format (electronic and printed) will be provided to National and Provincial Treasury and other stakeholders in accordance with section 23 of the MFMA to provide an opportunity for them to make inputs.

The 2019/20 annual budget herewith presented provides the appropriation of funds in the MTREF as follows:

Consolidated Overview of the 2019/20 MTREF

DESCRIPTION	2019/20 Medium Term Revenue & Expenditure Framework			
	Adjustment Budget	Budget year 2019/20	Budget year 2020/21	Budget year 2021/2022
	R'000	R'000	R'000	R'000
Total Operating expenditure	847 022	913 080	958 061	1 026 184
Total Capital expenditure	303 519	321 610	296 377	305 940
Total Expenditure budget	1 150 521	1 234 690	1 254 438	1 332 124
Total revenue (includes capital transfers)	1 143 954	1 264 844	1 352 831	1 411 050
Surplus /(Deficit)	(6 567)	30 155	98 393	78 926

Total expenditure amounts to R913.1 million in the 2019/20 financial year. Thus, it translates into a budgeted surplus of R30.2 million. When compared to the 2018/19 Adjustments Budget, operational expenditure has grown by 7.8% in the 2019/20 budget. The operating surplus for the two outer years amounts to R98.5 million and R78.9 million respectively.

The overall total expenditure (Operating + Capital expenditure) amounts to R1.3 billion in the 2019/20 financial year and will grow to R1.4 billion in the 2021-22 outer year.

Total revenue amounts to R1.3 million representing a growth of 11% for the 2019/20 financial year when compared to the 2018/19 Adjustment Budget. For the two outer years, revenue is increasing with 7% and 4% respectively, equating to a total revenue growth of R267.1 million over the MTREF when compared to the 2018/19 allocation.

The capital budget of R321.6 million for 2019/20 is 6% more when compared to the 2018/19 Adjustment Budget. The capital programme decreases to R296.4 million in the 2020/21 financial year and then slightly increases in 2021/22 to R305.9 million. The variances are due to various changes on government grants allocations per financial as well as affordability constraints in the light of current economic circumstances. A substantial portion of R249.5 the capital budget will be funded from government grants over the MTREF. The balance will be funded from internally generated funds.

1.4 Operating Revenue Framework

For the municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Efficient revenue management, which aims to ensure a 92% average annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the municipality

The following table is a summary of the 2019/20 MTREF (classified by main revenue source):

Table 1 Summary of revenue classified by main revenue source

MP324 Nkomazi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Expenditure By Type										
Employee related costs	293,525	305,016	344,581	358,811	357,578	357,578	347,141	391,901	413,227	442,917
Remuneration of councillors	21,329	22,965	27,513	24,291	24,291	24,291	29,245	25,168	26,980	28,491
Debt impairment	41,687	73,829	26,079	22,200	22,200	22,200	–	22,200	23,443	24,709
Depreciation & asset impairment	63,701	79,831	93,570	61,198	61,198	61,198	–	61,198	64,625	68,115
Finance charges	8,349	7,005	1,564	692	692	692	167	692	731	771
Bulk purchases	84,652	79,295	77,969	67,345	67,345	67,345	68,223	75,033	83,720	93,416
Other materials	1,535	3,186	32,600	41,405	39,798	39,798	23,552	42,194	44,553	46,959
Contracted services	77,765	35,601	108,278	111,184	115,121	115,121	78,688	118,252	125,080	131,739
Transfers and subsidies	311	16,581	11,528	16,660	15,170	15,170	11,794	29,076	20,594	25,680
Other expenditure	168,128	247,143	132,390	143,272	143,629	143,629	125,388	147,367	155,108	163,388
Loss on disposal of PPE	–	–	893	–	–	–	–	–	–	–
Total Expenditure	760,982	870,451	856,963	847,058	847,022	847,022	684,197	913,080	958,061	1,026,184

Transfers and Grant Receipts

Operating grants and transfers totals R620.5 million in the 2019/20 financial year and steadily increases to R683.2 Million by 2021/22. Note that the year-on-year growth for the 2019/20 financial year is 13% and then flattens out to 9 and 1% in the two outer years. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

MP324 Nkomazi - Supporting Table SA18 Transfers and grant receipts

Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
RECEIPTS:									
Operating Transfers and Grants									
National Government:	455,375	475,231	497,086	543,421	543,421	543,421	616,931	678,919	683,155
Local Government Equitable Share	423,037	447,689	482,052	516,133	516,133	516,133	569,784	617,615	671,087
Expanded Public Works Programme Integrated Grant for	4,762	5,917	7,174	6,708	6,708	6,708	6,374	-	-
Local Government Financial Management Grant [Schedule 5B]	1,600	1,625	1,700	1,770	1,770	1,770	1,770	1,770	1,770
Municipal Infrastructure Grant [Schedule 5B]	5,046		6,160	18,810	18,810	18,810	39,003	59,534	10,298
Municipal Disaster Recovery Grant	20,000	20,000							
Municipal Systems Improvement	930								
Provincial Government:	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement									
District Municipality:	-	-	-	-	2,013	2,013	-	-	-
Finance and Admin	-	-	-	-	2,013	2,013	-	-	-
Other grant providers:	3,608	3,984	3,665	3,010	3,010	3,010	3,587	-	-
International Organisation for Migration grant	1,880	597					-	-	-
Local Government Water and Related Service SETA	1,728	3,386	3,665	3,010	3,010	3,010	3,587	-	-
Total Operating Transfers and Grants	458,983	479,215	500,752	546,431	548,445	548,445	620,518	678,919	683,155

MP324 Nkomazi - Supporting Table SA18 Transfers and grant receipts

Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Transfers and Grants									
National Government:	280,580	348,804	236,559	241,891	278,518	278,518	276,626	273,811	292,155
Rural Households Infrastructure	4,737		-	-	-	-	-	-	-
Municipal Infrastructure Grant	214,334	257,355	198,699	201,891	217,291	217,291	216,060	228,811	247,155
Municipal Water Infrastructure Grant	51,279	14,349	-	-	-	-	-	-	-
Water Services Infrastructure Grant		68,100	32,876	35,000	56,227	56,227	45,000	40,000	45,000
Integrated National Electrification Programme	10,229	9,000	4,984	5,000	5,000	5,000	15,566	5,000	-
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	280,580	348,804	236,559	241,891	278,518	278,518	276,626	273,811	292,155
TOTAL RECEIPTS OF TRANSFERS & GRANTS	739,563	828,019	737,311	788,323	826,963	826,963	897,144	952,730	975,310

1.4.1 Proposed tariff for 2019/20 financial year

From 1 July 2019 a tariff increases of **5.2%** based on the current CPI for property rates is proposed. **12.99 %** for electricity, **8%**, for water, sanitation, refuse and sundry tariffs is proposed.

These increases are based on **15.63%** increase in the cost of bulk electricity by NERSA. It should be noted that electricity costs also contribute on water treatment costs, therefore the tariffs are higher than CPI. In addition, 6 kℓ water per 30-day period will again be granted free of charge to all residents.

The water tariff structure of the 2019/20 financial year has not been changed. The tariff structure is designed to charge higher levels of consumption a higher rate, steadily increasing to a rate of R9,73 per kilolitre for consumption in excess of 60kℓ per 30 day period.

The list of tariff schedule is attached on page 55

1.4.2 Overall impact of tariff increases on households

The overall impact of tariff increases on households are reflected in supporting table SA14 for large and small households, as well as an indigent household receiving free basic services.

These households are categorized, however, the increases may change per individual property depending on the property value. The overall impact of the tariff increases on household bills is:

<u>Households</u>	<u>Category</u>	<u>Household bills</u>
(a) Middle Income	Property value R700 000 1000 units electricity 30 kl water	R249
(b) Affordable Income	Property value R500 000 500 units electricity 25 kl water	R174
(c) Indigent	Property value R300 000 350 units electricity 20 kl water	R49

1.5 Operating Expenditure Framework

The expenditure framework for the 2019/20 budget and MTREF is informed by the following:

- repairs and maintenance
- Water and electricity bulk purchases
- Direct available financial resources towards meeting the projects as identified in the IDP;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;

The following table is a high level summary of the 2019/20 budget and MTREF (classified per main type of operating expenditure):

Summary of operating expenditure by standard classification item

MP324 Nkomazi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Expenditure By Type										
Employee related costs	293,525	305,016	344,581	358,811	357,578	357,578	347,141	391,901	413,227	442,917
Remuneration of councillors	21,329	22,965	27,513	24,291	24,291	24,291	29,245	25,168	26,980	28,491
Debt impairment	41,687	73,829	26,079	22,200	22,200	22,200	-	22,200	23,443	24,709
Depreciation & asset impairment	63,701	79,831	93,570	61,198	61,198	61,198	-	61,198	64,625	68,115
Finance charges	8,349	7,005	1,564	692	692	692	167	692	731	771
Bulk purchases	84,652	79,295	77,969	67,345	67,345	67,345	68,223	75,033	83,720	93,416
Other materials	1,535	3,186	32,600	41,405	39,798	39,798	23,552	42,194	44,553	46,959
Contracted services	77,765	35,601	108,278	111,184	115,121	115,121	78,688	118,252	125,080	131,739
Transfers and subsidies	311	16,581	11,528	16,660	15,170	15,170	11,794	29,076	20,594	25,680
Other expenditure	168,128	247,143	132,390	143,272	143,629	143,629	125,388	147,367	155,108	163,388
Loss on disposal of PPE	-	-	893	-	-	-	-	-	-	-
Total Expenditure	760,982	870,451	856,963	847,058	847,022	847,022	684,197	913,080	958,061	1,026,184

The budgeted allocation for employee related costs for the 2019/20 financial year totals R417.1 million (Employee related costs plus Remuneration of councillors), which equals 46% of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 7.2% for the 2019/20 MTREF.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from Department of Water Affairs. The have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved.

1.5.1 Provision of free basic services to the indigent households and Social Service Package

Per 30-day period registered indigents will again be granted a monthly subsidy of R408.61. The subsidy includes 50 kWh of electricity, 12 kl water, Sanitation and refuse will be based on the service level defined on the Indigent policy that is in line with the National Policy on provision of Free Basic Services. Indigents will also be exempt 100% on property rates as defined in the property rates policy.

The target was Zto register 25 000 or more indigent households during the 2019/2020 financial year however 20 987 had registered, the registration process is reviewed biennium. Details relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement are contained in Table A10 (Basic Service Delivery Measurement)

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

2019/20 Medium-term capital budget per vote

Vote Description R thousand	Current Year 2018/19		2019/20 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2019/20	%	Budget Year +1 2020/21	%	Budget Year +2 2021/22	%
Capital expenditure - Vote								
Vote 01 - Executive & Council	944	0%	666	0%	–	0%	–	0%
Vote 02 - Budget & Treasury Office	11,410	4%	9,970	3%	460	0%	460	0%
Vote 03 - Corporate Services	530	0%	4,542	1%	–	0%	–	0%
Vote 04 - Planning And Development	1,143	0%	2,460	1%	2,000	1%	2,000	1%
Vote 05 - Community & Social Services	52,609	16%	42,285	13%	12,017	4%	54,785	18%
Vote 06 - Infrastructure Development	258,111	79%	261,687	81%	281,901	95%	248,895	81%
	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	324,746	100%	321,610	100%	296,378	100%	306,140	100%

For 2019/20 an amount of R261.7 million has been appropriated for Infrastructure development that is 81% of the total capital budget. In the outer years this amount totals R281.9 million, 95% and R248.9 million, 81% respectively for each of the financial years.

Total new assets represent 70% or R222.4 million of the total capital budget while asset renewal and upgrading equates to 30% or R93.2 million. Further detail relating to asset classes and proposed capital expenditure is contained in Table A9 (Asset Management). In addition to the Table A9, Tables SA34a, b, c, e provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal and upgrading.

Furthermore pages 42 to 47 contain a detail breakdown of the capital budget per project over the medium-term.

1.7 CASH BACKING / SURPLUS RECONCILIATION

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium term. Table A7 provides details on the budgeted cash flow position. The projected cash and cash equivalent over the MTREF are 177.4 million ,186.7-million and R196.5-million respectively.

Table A8 provides details on the total application of cash and investments. From the table it can be seen that available cash and investments increase from R177.4 million in the 2019/2020 financial year to R186.7-million in 2021/2022.

1.7 ANNUAL BUDGET TABLES

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the Nkomazi Local Municipality's 2019/20 budget and MTREF as tabled to Council:

MBRR Table A1 - Budget Summary

MP324 Nkomazi - Table A1 Budget Summary

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Financial Performance										
Property rates	107,043	105,560	105,503	114,723	112,537	112,537	87,532	118,389	124,545	131,021
Service charges	105,243	121,316	128,845	138,656	149,826	149,826	142,825	167,365	187,028	209,079
Investment revenue	7,003	10,855	19,852	12,428	22,769	22,769	3,936	24,590	26,558	28,682
Transfers recognised - operational	437,255	464,191	570,227	546,431	548,445	548,445	502,140	620,518	678,919	683,155
Other own revenue	92,715	66,092	38,531	60,896	53,086	53,086	23,494	57,356	61,970	66,957
Total Revenue (excluding capital transfers and contributions)	749,259	768,015	862,958	873,134	886,663	886,663	759,926	988,218	1,079,020	1,118,895
Total Expenditure										
Employee costs	293,525	305,016	344,581	358,811	357,578	357,578	347,141	391,901	413,227	442,917
Remuneration of councillors	21,329	22,965	27,513	24,291	24,291	24,291	29,245	25,168	26,980	28,491
Depreciation & asset impairment	63,701	79,831	93,570	61,198	61,198	61,198	-	61,198	64,625	68,115
Finance charges	8,349	7,005	1,564	692	692	692	167	692	731	771
Materials and bulk purchases	86,187	82,481	110,569	108,750	107,142	107,142	91,774	117,227	128,273	140,374
Transfers and grants	311	16,581	11,528	16,660	15,170	15,170	11,794	29,076	20,594	25,680
Other expenditure	287,580	356,573	267,640	276,656	280,950	280,950	204,076	287,818	303,631	319,836
Total Expenditure	760,982	870,451	856,963	847,058	847,022	847,022	684,197	913,080	958,061	1,026,184
Surplus/(Deficit)	(11,724)	(102,437)	5,994	26,076	39,641	39,641	75,729	75,138	120,959	92,711
Transfers and subsidies - capital (monetary allocations) (N)	300,580	363,828	236,559	241,891	257,291	257,291	-	276,626	273,811	292,155
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	288,856	261,391	242,554	267,968	296,932	296,932	75,729	351,764	394,771	384,866
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	288,856	261,391	242,554	267,968	296,932	296,932	75,729	351,764	394,771	384,866
Capital expenditure & funds sources										
Capital expenditure	335,999	254,714	169,424	279,363	324,746	324,746	206,792	321,610	296,378	305,940
Transfers recognised - capital	317,121	229,805	144,230	236,451	274,450	274,450	173,472	249,511	255,288	268,670
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18,878	24,909	25,195	42,912	50,296	50,296	33,320	72,099	41,090	37,270
Total sources of capital funds	335,999	254,714	169,424	279,363	324,746	324,746	206,792	321,610	296,378	305,940
Financial position										
Total current assets	296,189	282,289	357,956	331,763	429,401	429,401	(48,866)	338,280	355,298	374,214
Total non current assets	1,642,616	1,799,169	1,930,252	2,473,879	2,498,891	2,498,891	2,137,044	2,758,251	2,669,143	2,675,223
Total current liabilities	354,398	226,058	228,338	187,631	187,631	187,631	(37,075)	356,312	234,516	266,979
Total non current liabilities	49,935	59,537	26,938	4,147	4,147	4,147	26,938	28,147	29,551	31,030
Community wealth/Equity	1,534,472	1,795,863	2,032,932	2,613,864	2,736,514	2,736,514	2,176,127	2,712,073	2,760,374	2,751,427
Cash flows										
Net cash from (used) operating	366,721	289,942	257,233	336,045	360,195	360,195	360,195	418,118	456,001	457,161
Net cash from (used) investing	(335,999)	(254,714)	(169,766)	(279,363)	(304,374)	(304,374)	(304,374)	(315,609)	(287,197)	(304,675)
Net cash from (used) financing	(954)	5,254	(1,541)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	67,882	105,562	206,594	177,351	283,146	283,146	283,146	177,353	346,157	498,643
Cash backing/surplus reconciliation										
Cash and investments available	65,080	120,668	206,594	177,353	274,769	274,769	(246,516)	177,353	186,658	196,467
Application of cash and investments	107,268	17,330	(2,210)	(48,752)	(17,794)	(17,794)	(324,438)	93,291	29,635	50,864
Balance - surplus (shortfall)	(42,188)	103,338	208,804	226,105	292,563	292,563	77,922	84,061	157,023	145,603
Asset management										
Asset register summary (WDV)	1,642,490	1,799,111	1,520,110	1,998,198	1,566,990	1,566,990	1,566,990	2,282,531	2,193,421	2,199,499
Depreciation	63,701	79,831	93,570	61,198	61,198	61,198	61,198	61,198	64,625	68,115
Renewal and Upgrading of Existing Assets	94,298	91,173	25,423	71,874	93,162	93,162	93,162	82,553	119,768	122,297
Repairs and Maintenance	-	-	13,140	33,186	32,313	32,313	32,313	37,409	39,498	41,630
Free services										
Cost of Free Basic Services provided	-	-	11,586	12,355	11,530	11,530	12,724	12,724	13,742	14,842
Revenue cost of free services provided	-	-	36,027	38,620	30,998	30,998	32,610	32,610	34,306	36,090
Households below minimum service level										
Water:	21	22	23	25	25	25	26	26	27	29
Sanitation/sewerage:	17	17	18	19	19	19	20	20	21	23
Energy:	16	17	18	19	19	19	20	20	21	22
Refuse:	77	80	85	89	89	89	94	94	99	104

Explanatory notes to MBRR Table A1 - Budget Summary

- Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts tabled to Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds is financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows positive cash balance which means that the municipalities' obligation will be met for the rest of the MTREF after considering its application of cash and investments.

MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

MP324 Nkomazi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		327,537	322,206	408,728	352,015	357,520	357,520	384,817	402,242	432,337
Executive and council		4,762	5,917	7,174	6,708	6,708	6,708	6,374	-	-
Finance and administration		322,775	316,289	401,554	345,307	350,812	350,812	378,443	402,242	432,337
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1,982	2,259	17,691	40,404	37,249	37,249	40,113	43,322	46,787
Community and social services		92	83	12,663	11,765	8,809	8,809	9,514	10,275	11,097
Sport and recreation		-	14	(3)	308	108	108	9	9	10
Public safety		10	9	5,031	28,331	28,332	28,332	30,590	33,037	35,680
Housing		-	-	-	-	-	-	-	-	-
Health		1,880	2,153	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		52,213	43,877	7,806	10,547	10,912	10,912	10,210	10,837	11,706
Planning and development		6,008	5,844	6,983	9,714	9,807	9,807	10,079	10,696	11,553
Road transport		44,980	36,844	2	14	14	14	15	16	17
Environmental protection		1,226	1,189	820	819	1,092	1,092	116	125	135
<i>Trading services</i>		668,106	763,500	665,293	712,059	738,273	738,273	829,705	896,430	920,220
Energy sources		142,365	159,552	165,564	177,162	184,589	184,589	216,723	228,845	249,405
Water management		454,512	533,919	348,501	363,520	380,587	380,587	402,110	421,598	457,983
Waste water management		9,002	4,551	74,704	95,979	96,847	96,847	125,725	153,734	112,667
Waste management		62,229	65,478	76,524	75,398	76,250	76,250	85,147	92,253	100,165
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,049,838	1,131,842	1,099,517	1,115,025	1,143,954	1,143,954	1,264,844	1,352,831	1,411,050
Expenditure - Functional										
<i>Governance and administration</i>		224,906	281,486	365,339	362,549	364,376	364,376	381,260	397,575	420,867
Executive and council		41,510	40,838	58,015	69,685	69,362	69,362	74,680	72,864	77,255
Finance and administration		181,174	238,496	305,079	292,217	294,511	294,511	303,080	321,128	339,780
Internal audit		2,222	2,152	2,245	647	503	503	3,500	3,584	3,832
<i>Community and public safety</i>		87,436	91,701	64,901	69,783	70,203	70,203	77,608	82,952	88,637
Community and social services		38,715	40,889	27,783	31,777	32,197	32,197	33,783	36,098	38,557
Sport and recreation		4,011	3,592	7,261	7,690	7,690	7,690	8,609	9,185	9,794
Public safety		30,625	34,800	19,799	19,763	19,763	19,763	23,735	25,392	27,159
Housing		-	-	-	-	-	-	-	-	-
Health		14,084	12,420	10,058	10,553	10,553	10,553	11,481	12,278	13,127
<i>Economic and environmental services</i>		92,109	88,794	71,006	83,546	84,284	84,284	87,665	93,555	99,757
Planning and development		20,676	23,998	25,124	40,317	38,947	38,947	39,719	42,362	45,112
Road transport		60,087	56,558	45,824	43,065	45,172	45,172	47,781	51,020	54,461
Environmental protection		11,346	8,239	58	165	165	165	165	174	183
<i>Trading services</i>		353,837	406,574	352,422	325,886	322,776	322,776	360,743	377,814	410,371
Energy sources		121,509	148,172	149,946	139,669	138,769	138,769	157,162	159,312	168,182
Water management		158,432	161,088	127,505	119,839	118,947	118,947	133,747	142,712	152,197
Waste water management		26,820	24,204	23,969	16,688	15,621	15,621	18,697	21,134	31,594
Waste management		47,076	73,110	51,002	49,690	49,439	49,439	51,137	54,657	58,399
<i>Other</i>	4	2,694	1,896	3,297	5,293	5,383	5,383	5,804	6,164	6,553
Total Expenditure - Functional	3	760,982	870,451	856,963	847,058	847,022	847,022	913,080	958,061	1,026,184
Surplus/(Deficit) for the year		288,856	261,391	242,554	267,968	296,932	296,932	351,764	394,771	384,866

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per functional classification.
2. Note that the total Revenue on this table includes capital revenues (Transfers recognised – capital)
3. Note that as a general principle, the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity, Water and Waste water functions, but not the Waste management function.

MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

MP324 Nkomazi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Revenue by Vote	1									
Vote 01 - Executive & Council		4,762	5,917	7,174	6,708	6,708	6,708	6,374	-	-
Vote 02 - Budget & Treasury Office		289,503	303,617	393,872	338,806	342,833	342,833	369,490	396,447	426,077
Vote 03 - Corporate Services		33,272	12,671	7,681	6,501	7,979	7,979	8,953	5,796	6,259
Vote 04 - Planning And Development		962	868	823	904	997	997	1,076	1,162	1,255
Vote 05 - Community & Social Services		110,399	105,770	95,035	116,621	114,590	114,590	125,376	135,700	147,088
Vote 06 - Infrastructure Development		610,941	702,999	594,932	645,485	670,847	670,847	753,575	813,726	830,370
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,049,838	1,131,842	1,099,517	1,115,025	1,143,954	1,143,954	1,264,844	1,352,831	1,411,050
Expenditure by Vote to be appropriated	1									
Vote 01 - Executive & Council		48,863	47,961	65,238	78,398	77,679	77,679	85,112	83,840	88,968
Vote 02 - Budget & Treasury Office		122,880	170,877	205,435	200,138	203,115	203,115	210,060	222,396	235,120
Vote 03 - Corporate Services		53,162	62,647	62,218	50,782	50,351	50,351	51,976	55,256	58,671
Vote 04 - Planning And Development		18,782	18,043	20,005	36,145	35,825	35,825	37,060	39,473	41,984
Vote 05 - Community & Social Services		145,858	173,049	160,121	161,353	161,522	161,522	171,990	183,367	195,375
Vote 06 - Infrastructure Development		371,435	397,872	343,947	320,242	318,530	318,530	356,882	373,729	406,065
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	760,982	870,451	856,963	847,058	847,022	847,022	913,080	958,061	1,026,184
Surplus/(Deficit) for the year	2	288,856	261,391	242,554	267,968	296,932	296,932	351,764	394,771	384,866

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

MP324 Nkomazi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Revenue By Source										
Property rates	107,043	105,560	105,503	114,723	112,537	112,537	87,532	118,389	124,545	131,021
Service charges - electricity revenue	76,804	89,928	96,277	103,403	111,278	111,278	98,449	125,733	142,066	160,520
Service charges - water revenue	18,296	20,141	20,303	22,201	24,099	24,099	21,118	26,027	28,109	30,358
Service charges - sanitation revenue	4,264	4,551	4,986	5,328	5,893	5,893	4,945	6,364	6,874	7,423
Service charges - refuse revenue	5,878	6,696	7,279	7,724	8,556	8,556	18,313	9,241	9,980	10,778
Rental of facilities and equipment	5,788	3,646	3,040	3,210	4,688	4,688	4,711	5,063	5,469	5,906
Interest earned - external investments	7,003	10,855	19,852	12,428	22,769	22,769	3,936	24,590	26,558	28,682
Interest earned - outstanding debtors	7,187	11,429	11,391	13,109	7,397	7,397	6,101	8,012	8,678	9,402
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	36,555	23,329	5,412	28,774	28,326	28,326	748	30,592	33,039	35,682
Licences and permits	6	14	36	35	35	35	27	38	41	44
Agency services	8,407	13,514	12,588	11,692	8,727	8,727	9,869	9,425	10,179	10,993
Transfers and subsidies	437,255	464,191	570,227	546,431	548,445	548,445	502,140	620,518	678,919	683,155
Other revenue	34,772	14,160	6,063	4,076	3,913	3,913	2,037	4,226	4,565	4,930
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	749,259	768,015	862,958	873,134	886,663	886,663	759,926	988,218	1,079,020	1,118,895
Expenditure By Type										
Employee related costs	293,525	305,016	344,581	358,811	357,578	357,578	347,141	391,901	413,227	442,917
Remuneration of councillors	21,329	22,965	27,513	24,291	24,291	24,291	29,245	25,168	26,980	28,491
Debt impairment	41,687	73,829	26,079	22,200	22,200	22,200	-	22,200	23,443	24,709
Depreciation & asset impairment	63,701	79,831	93,570	61,198	61,198	61,198	-	61,198	64,625	68,115
Finance charges	8,349	7,005	1,564	692	692	692	167	692	731	771
Bulk purchases	84,652	79,295	77,969	67,345	67,345	67,345	68,223	75,033	83,720	93,416
Other materials	1,535	3,186	32,600	41,405	39,798	39,798	23,552	42,194	44,553	46,959
Contracted services	77,765	35,601	108,278	111,184	115,121	115,121	78,688	118,252	125,080	131,739
Transfers and subsidies	311	16,581	11,528	16,660	15,170	15,170	11,794	29,076	20,594	25,680
Other expenditure	168,128	247,143	132,390	143,272	143,629	143,629	125,388	147,367	155,108	163,388
Loss on disposal of PPE	-	-	893	-	-	-	-	-	-	-
Total Expenditure	760,982	870,451	856,963	847,058	847,022	847,022	684,197	913,080	958,061	1,026,184
Surplus/(Deficit)	(11,724)	(102,437)	5,994	26,076	39,641	39,641	75,729	75,138	120,959	92,711
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	300,580	363,828	236,559	241,891	257,291	257,291	-	276,626	273,811	292,155
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	288,856	261,391	242,554	267,968	296,932	296,932	75,729	351,764	394,771	384,866
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	288,856	261,391	242,554	267,968	296,932	296,932	75,729	351,764	394,771	384,866
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	288,856	261,391	242,554	267,968	296,932	296,932	75,729	351,764	394,771	384,866
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	288,856	261,391	242,554	267,968	296,932	296,932	75,729	351,764	394,771	384,866

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

Revenue

1. As part of the municipal financial viability plan to ensure that the municipality remains sustainable, revenue management and debt collection is critical. Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, growth rate of the municipality and the average rate of tariff increases.
2. Through continuous strict credit control measures, the current average collection rate as at 2018/19 mid-year was 92% of the billing. It should however be noted that this collection rate is based on the revenue from only four (4) towns from a total of 57 villages.
3. Revenue to be generated from property rates is estimated at R118.4-million in the 2019/20 financial year and it is expected to increase to R131,1-million by 2021/2022 which represents 11% increase and that is 12% of the total operating revenue base of the municipality.
4. Service charges constitute 17% and are the highest component of the own revenue base totalling R167.4-million for the 2019/2020 financial year and are projected to increase to R1209.1-million by 2021/2022.
5. Interest earned from external investment contributes marginally to the revenue base with a budget allocation of R24.1-million which increases to R28.2-million over the MTREF and constitute only about 2% of the operating revenue.
6. Fines, Penalties and forfeits are estimated at R30.6-million in the 2019/20 and are projected to increase to R35.7-million by 2021-22, this is based on an increase in motorists and traffic offenders, it is therefore imperative that the municipality establish innovative methods to collect the traffic fines.
7. Transfers and subsidies amount to R620.5-million, R678.9-million and R683.1-million for each of the respective financial years of the 2019/20 MTREF and represent approximately 63% of the operating revenue which is an indication that the municipality has to place reliance on the equitable share to cover working capital requirements.

Operating expenditure

1. **Employee related costs** – an overall increase is influence by an anticipated increase as a result of the proposed amendments in the new salary and wage collective agreement hence the employees' salaries have been increased by 9%. The municipality has experience a significant increase in overtime costs in the prior years as a result of ageing infrastructure and filling of vacant posts.
2. The cost associated with the **remuneration of councillors** is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the budget. An increase of 4% has been provided in the 2019/20 financial year.

3. The **debt impairment** was determined based on a current collection rate of 92%. For the 2019/20 financial year this amount equates to R25,1-million and escalates to R28.4-million by 2021/22.
4. **Provision for depreciation** and asset impairment has been informed by the municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R61-million for the 2019/20 financial year and has been derived on the basis of the prior year actual depreciation. The budgeted amount is R61 -million for 2019/20 and steadily increases to R68 – million over the MTREF.
5. **Bulk purchases** are directly informed by the purchase of electricity from Eskom and water from the Department of Water Affairs. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.
6. Contracted services amount to R118-million in the 2019/20 and will increase to R132-million in the second outer year.
7. **Other expenditure** which amongst others comprises of General expenses and Repairs and Maintenance costs which includes the purchase of materials for maintenance and the appointment of external contractors to perform maintenance works. For 2019/2020 the appropriation is R145.9 million which represents 16% of the total operating expenditure.

Included on this expenditure items are IDP operating projects amounting to R135.5 million in 2019/2020 financial year and increase to R135.7 million in 2021/2022 financial year. The detailed list of operating projects is on page 38 to 43

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

MP324 Nkomazi - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Capital expenditure - Vote										
Multi-year expenditure to be appropriated										
Vote 01 - Executive & Council	—	—	—	—	—	—	—	—	—	—
Vote 02 - Budget & Treasury Office	—	—	—	—	—	—	—	—	—	—
Vote 03 - Corporate Services	—	—	—	—	—	—	—	—	—	—
Vote 04 - Planning And Development	—	—	—	—	—	—	—	—	—	—
Vote 05 - Community & Social Services	9,818	25,275	13,259	7,232	23,939	23,939	14,872	27,204	5,147	35,000
Vote 06 - Infrastructure Development	223,533	185,763	107,559	116,218	133,569	133,569	85,647	94,180	179,485	61,755
Capital multi-year expenditure sub-total	233,352	211,038	120,818	123,451	157,509	157,509	100,519	121,383	184,632	96,755
Single-year expenditure to be appropriated										
Vote 01 - Executive & Council	—	1,760	175	1,200	944	944	918	666	—	—
Vote 02 - Budget & Treasury Office	1,900	7,333	247	11,260	11,410	11,410	9,036	9,970	460	460
Vote 03 - Corporate Services	1,473	2,019	712	400	530	530	1,145	4,542	—	—
Vote 04 - Planning And Development	2,671	964	417	1,050	1,143	1,143	93	2,460	2,000	2,000
Vote 05 - Community & Social Services	29,618	5,553	12,146	28,252	28,669	28,669	16,461	15,081	6,870	19,785
Vote 06 - Infrastructure Development	66,986	26,048	34,909	113,750	124,541	124,541	78,618	167,508	102,416	186,940
Vote 15 - Other	—	—	—	—	—	—	—	—	—	—
Capital single-year expenditure sub-total	102,648	43,676	48,606	155,912	167,237	167,237	106,273	200,227	111,746	209,185
Total Capital Expenditure - Vote	335,999	254,714	169,424	279,363	324,746	324,746	206,792	321,610	296,378	305,940
Capital Expenditure - Functional										
Governance and administration	3,373	11,112	1,157	12,860	13,080	13,080	11,142	16,620	1,910	710
Executive and council	—	1,760	175	1,200	944	944	918	275	—	—
Finance and administration	3,373	9,352	982	11,660	12,137	12,137	10,224	16,265	1,910	710
Internal audit	—	—	—	—	—	—	—	80	—	—
Community and public safety	34,847	29,882	23,741	31,439	35,864	35,864	21,394	30,111	6,717	50,135
Community and social services	34,847	26,645	9,061	24,069	23,872	23,872	13,651	29,341	6,397	35,000
Sport and recreation	—	3,237	13,699	7,290	11,711	11,711	7,564	50	—	15,135
Public safety	—	—	981	15	216	216	148	650	320	—
Housing	—	—	—	—	—	—	—	—	—	—
Health	—	—	—	65	65	65	31	70	—	—
Economic and environmental services	88,371	60,111	26,901	115,998	123,144	123,144	89,801	85,484	47,274	64,065
Planning and development	2,671	1,114	353	1,050	1,143	1,143	93	2,460	2,000	2,000
Road transport	83,510	58,186	26,548	114,808	121,873	121,873	89,663	83,024	45,274	62,065
Environmental protection	2,190	811	—	140	128	128	46	—	—	—
Trading services	209,408	153,610	117,552	119,065	152,657	152,657	84,454	189,395	240,477	191,030
Energy sources	14,310	13,420	3,519	8,400	8,400	8,400	1,638	8,100	6,800	6,900
Water management	192,770	139,482	112,496	107,195	140,547	140,547	80,381	168,563	229,827	179,730
Waste water management	—	573	—	—	—	—	—	2,000	—	—
Waste management	2,328	135	1,536	3,470	3,710	3,710	2,435	10,732	3,850	4,400
Other	—	—	74	—	—	—	—	—	—	—
Total Capital Expenditure - Functional	335,999	254,714	169,424	279,363	324,746	324,746	206,792	321,610	296,378	305,940
Funded by:										
National Government	317,121	229,805	144,230	236,451	274,450	274,450	173,472	249,511	255,288	268,670
Provincial Government	—	—	—	—	—	—	—	—	—	—
District Municipality	—	—	—	—	—	—	—	—	—	—
Other transfers and grants	—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	317,121	229,805	144,230	236,451	274,450	274,450	173,472	249,511	255,288	268,670
Borrowing										
Internally generated funds	18,878	24,909	25,195	42,912	50,296	50,296	33,320	72,099	41,090	37,270
Total Capital Funding	335,999	254,714	169,424	279,363	324,746	324,746	206,792	321,610	296,378	305,940

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

- Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2019/20 R124.4 million has been

allocated of the total R321.6 million capital budget, which totals 40%. This allocation escalates to R187.6 million in 2020/21 and then flattens out to R99.8 million in 2021/22 owing primarily to the fact that government grant dependence

3. Single-year capital expenditure has been appropriated at R197.2 million for the 2019/20 financial year and fluctuates over the MTREF at levels of R106.7 million and R206.4 million respectively for the two outer years.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
5. The capital programme is funded from capital national grants transfers and internally generated funds from current year surpluses. For 2019/20, capital transfers totals R249.5 million and escalates to R268.9 million by 2021/22. The balance amount of R72.1 million is for internally generated funds.

MBRR Table A6 - Budgeted Financial Position

MP324 Nkomazi - Table A6 Budgeted Financial Position

Description R thousand	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
ASSETS										
Current assets										
Cash	60,080	115,668	200,169	172,352	269,768	269,768	(30,690)	172,352	181,657	191,466
Call investment deposits	5,000	5,000	6,425	5,001	5,001	5,001	(215,826)	5,001	5,001	5,001
Consumer debtors	140,827	23,590	79,484	149,444	169,036	169,036	93,228	82,484	86,939	91,633
Other debtors	87,292	134,218	68,961	927	(18,665)	(18,665)	94,034	74,404	77,445	81,627
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–	–
Inventory	2,991	3,812	2,917	4,039	4,261	4,261	10,388	4,039	4,257	4,487
Total current assets	296,189	282,289	357,956	331,763	429,401	429,401	(48,866)	338,280	355,298	374,214
Non current assets										
Long-term receivables	–	–	58	23	23	23	58	61	63	65
Investments										
Investment property	44,495	44,362	28,954	44,274	44,274	44,274	28,954	28,954	28,812	28,805
Investment in Associate										
Property, plant and equipment	1,596,026	1,747,941	1,894,616	2,418,715	2,443,657	2,443,657	2,101,328	2,721,392	2,632,615	2,638,700
Biological		3,784	3,712	4,384	4,384	4,384	3,712	4,712	4,712	4,712
Intangible	390	1,402	1,290	3,157	3,227	3,227	1,370	1,510	1,319	1,319
Other non-current assets	1,704	1,680	1,622	3,326	3,326	3,326	1,622	1,622	1,622	1,622
Total non current assets	1,642,616	1,799,169	1,930,252	2,473,879	2,498,891	2,498,891	2,137,044	2,758,251	2,669,143	2,675,223
TOTAL ASSETS	1,938,805	2,081,458	2,288,208	2,805,642	2,928,292	2,928,292	2,088,178	3,096,531	3,024,441	3,049,437
LIABILITIES										
Current liabilities										
Bank overdraft										
Borrowing	922	2,969	2,135	–	–	–	2,135	2,246	2,367	2,495
Consumer deposits	3,556	3,930	4,196	3,741	3,741	3,741	4,282	3,741	3,943	4,156
Trade and other payables	319,340	186,113	179,169	88,090	121,534	121,534	(86,329)	237,324	180,707	210,264
Provisions	30,580	33,045	42,838	95,799	62,355	62,355	42,838	113,000	47,499	50,064
Total current liabilities	354,398	226,058	228,338	187,631	187,631	187,631	(37,075)	356,312	234,516	266,979
Non current liabilities										
Borrowing	1,612	4,839	1,921	4,147	4,147	4,147	1,921	2,223	2,227	2,231
Provisions	48,323	54,698	25,017	–	–	–	25,017	25,924	27,324	28,799
Total non current liabilities	49,935	59,537	26,938	4,147	4,147	4,147	26,938	28,147	29,551	31,030
TOTAL LIABILITIES	404,333	285,595	255,276	191,778	191,778	191,778	(10,137)	384,458	264,067	298,010
NET ASSETS	1,534,472	1,795,863	2,032,932	2,613,864	2,736,514	2,736,514	2,098,315	2,712,073	2,760,374	2,751,427
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	1,534,472	1,795,863	2,032,932	2,613,864	2,736,514	2,736,514	2,176,127	2,712,073	2,760,374	2,751,427
Reserves	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	1,534,472	1,795,863	2,032,932	2,613,864	2,736,514	2,736,514	2,176,127	2,712,073	2,760,374	2,751,427

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table SA3 provides a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

MBRR Table A7 - Budgeted Cash Flow Statement

MP324 Nkomazi - Table A7 Budgeted Cash Flows

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	94,705	146,733	83,083	114,170	111,994	111,994	111,994	108,918	114,581	120,540
Service charges	103,396	119,725	138,643	134,277	141,103	141,103	141,103	160,560	179,553	200,865
Other revenue	85,446	46,885	118,556	37,509	39,143	39,143	39,143	45,397	49,029	52,951
Government - operating	438,983	464,191	505,736	551,431	548,445	548,445	548,445	620,518	678,919	683,155
Government - capital	300,580	363,826	231,576	236,891	257,291	257,291	257,291	276,626	273,811	292,155
Interest	7,003	10,855	31,243	21,878	25,844	25,844	25,844	29,994	32,417	35,037
Dividends										
Payments										
Suppliers and employees	(655,003)	(838,452)	(838,025)	(741,536)	(747,640)	(747,640)	(747,640)	(794,126)	(843,030)	(901,090)
Finance charges	(8,388)	(7,005)	(2,050)	(1,915)	(692)	(692)	(692)	(692)	(731)	(771)
Transfers and Grants		(16,819)	(11,528)	(16,660)	(15,292)	(15,292)	(15,292)	(29,076)	(28,549)	(25,680)
NET CASH FROM/(USED) OPERATING ACTIVITIES	366,721	289,942	257,233	336,045	360,195	360,195	360,195	418,118	456,001	457,161
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current debtors										
Decrease (increase) other non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets	(335,999)	(254,714)	(169,766)	(279,363)	(304,374)	(304,374)	(304,374)	(315,609)	(287,197)	(304,675)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(335,999)	(254,714)	(169,766)	(279,363)	(304,374)	(304,374)	(304,374)	(315,609)	(287,197)	(304,675)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing		5,860								
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing	(954)	(606)	(1,541)							
NET CASH FROM/(USED) FINANCING ACTIVITIES	(954)	5,254	(1,541)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	29,768	40,482	85,926	56,682	55,821	55,821	55,821	102,509	168,804	152,486
Cash/cash equivalents at the year begin:	38,114	65,080	120,668	120,668	227,325	227,325	227,325	74,844	177,353	346,157
Cash/cash equivalents at the year end:	67,882	105,562	206,594	177,351	283,146	283,146	283,146	177,353	346,157	498,643

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- 3.
4. The 2019/20 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R177.3 million as at the end of the 2019/20 financial year and escalates to R498.6 million by 2021/22.

MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

MP324 Nkomazi - Table A8 Cash backed reserves/accumulated surplus reconciliation

MF324 KRONAZI - Table A6 Cash backed reserves/accumulated surplus reconciliation												
Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash and investments available												
Cash/cash equivalents at the year end		1	67,882	105,562	206,594	177,351	283,146	283,146	283,146	177,353	346,157	498,643
Other current investments > 90 days			(2,803)	15,107	(0)	2	(8,377)	(8,377)	(529,662)	-	(159,499)	(302,176)
Non current assets - Investments		1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:			65,080	120,668	206,594	177,353	274,769	274,769	(246,516)	177,353	186,658	196,467
Application of cash and investments												
Unspent conditional transfers			-	-	29,230	-	-	-	319,196	-	-	-
Unspent borrowing			-	-	-	-	-	-	-	-	-	-
Statutory requirements		2										
Other working capital requirements		3	107,268	17,330	(31,439)	(48,752)	(17,794)	(17,794)	(643,634)	93,291	29,635	50,864
Other provisions												
Long term investments committed		4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:			107,268	17,330	(2,210)	(48,752)	(17,794)	(17,794)	(324,438)	93,291	29,635	50,864
Surplus(shortfall)			(42,188)	103,338	208,804	226,105	292,563	292,563	77,922	84,061	157,023	145,603

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.

MBRR Table A9 - Asset Management

MP324 Nkomazi - Table A9 Asset Management

Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	241,702	163,542	144,001	207,489	231,583	231,583	239,056	176,610	183,643
Roads Infrastructure	81,106	54,032	23,024	64,623	56,743	56,743	27,509	14,000	1,565
Storm water Infrastructure	—	—	1,218	12,500	12,500	12,500	10,500	4,201	6,000
Electrical Infrastructure	12,086	9,052	5,976	6,900	6,900	6,900	6,800	6,800	6,900
Water Supply Infrastructure	106,703	57,917	90,582	56,328	75,675	75,675	113,795	117,372	109,008
Sanitation Infrastructure	—	—	—	4,925	4,425	4,425	—	—	—
Solid Waste Infrastructure	—	135	—	—	12,228	12,228	—	—	—
Rail Infrastructure	—	—	—	—	—	—	—	—	—
Coastal Infrastructure	—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure	—	—	—	—	—	—	—	—	—
Infrastructure	199,895	121,137	120,799	145,277	168,471	168,471	158,604	142,373	123,473
Community Facilities	24,490	22,503	7,070	25,490	27,490	27,490	29,204	7,147	37,000
Sport and Recreation Facilities	5,138	—	3,899	—	—	—	—	—	—
Community Assets	29,628	22,503	10,969	25,490	27,490	27,490	29,204	7,147	37,000
Heritage Assets	—	—	—	—	—	—	—	—	—
Revenue Generating	—	—	—	—	—	—	—	—	—
Non-revenue Generating	—	—	—	—	—	—	—	—	—
Investment properties	—	—	—	—	—	—	—	—	—
Operational Buildings	1,626	2,095	6,986	11,320	11,320	11,320	10,100	700	200
Housing	—	—	—	250	250	250	200	—	—
Other Assets	1,626	2,095	6,986	11,570	11,570	11,570	10,300	700	200
Biological or Cultivated Assets	—	534	—	—	—	—	500	—	—
Servitudes	—	—	—	—	—	—	—	—	—
Licences and Rights	266	1,221	133	865	981	981	261	70	70
Intangible Assets	266	1,221	133	865	981	981	261	70	70
Computer Equipment	497	8,700	1,320	365	605	605	4,930	250	250
Furniture and Office Equipment	800	2,109	176	886	1,530	1,530	1,547	400	400
Machinery and Equipment	108	2,234	2,892	6,752	7,302	7,302	9,471	6,470	7,250
Transport Assets	8,882	3,009	726	16,284	13,634	13,634	24,240	19,200	15,000
Land	—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—	—

ANNUAL BUDGET 2019/20 MTREF

MP324 Nkomazi - Table A9 Asset Management

Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand									
CAPITAL EXPENDITURE									
Total Renewal of Existing Assets	94,298	91,177	15,004	61,642	75,388	75,388	80,053	119,568	102,743
Roads Infrastructure	4,827	3,440	-	30,000	30,000	30,000	38,596	21,073	50,500
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,224	3,773	-	-	-	-	-	-	-
Water Supply Infrastructure	81,209	80,919	14,966	31,642	40,639	40,639	41,458	98,495	52,243
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	26	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	88,287	88,133	14,966	61,642	70,639	70,639	80,053	119,568	102,743
Community Facilities	-	1,325	-	-	-	-	-	-	-
Sport and Recreation Facilities	4,655	1,715	-	-	4,749	4,749	-	-	-
Community Assets	4,655	3,030	-	-	4,749	4,749	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	1,356	-	38	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	1,356	-	38	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	-	-	10,420	10,232	17,774	17,774	2,500	200	19,555
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	3,000	10,812	10,812	2,000	-	4,220
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	3,000	10,812	10,812	2,000	-	4,220
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	9,791	7,232	6,963	6,963	-	-	15,135
Community Assets	-	-	9,791	7,232	6,963	6,963	-	-	15,135
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	412	-	-	-	-	-	-
Housing	-	-	-	-	-	-	500	200	200
Other Assets	-	-	412	-	-	-	500	200	200
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	93	-	-	-	-	-	-
Intangible Assets	-	-	93	-	-	-	-	-	-
Computer Equipment	-	-	47	-	-	-	-	-	-
Furniture and Office Equipment	-	-	5	-	-	-	-	-	-
Machinery and Equipment	-	-	72	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-

MP324 Nkomazi - Table A9 Asset Management

Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand									
CAPITAL EXPENDITURE									
Total Capital Expenditure	335,999	254,714	169,424	279,363	324,746	324,746	321,610	296,378	305,940
Roads Infrastructure	85,933	57,473	23,024	94,623	86,743	86,743	66,104	35,073	52,065
Storm water Infrastructure	-	-	1,218	12,500	12,500	12,500	10,500	4,201	6,000
Electrical Infrastructure	14,310	12,826	5,976	6,900	6,900	6,900	6,800	6,800	6,900
Water Supply Infrastructure	187,912	138,837	105,548	90,969	127,126	127,126	157,253	215,867	165,470
Sanitation Infrastructure	-	-	-	4,925	4,425	4,425	-	-	-
Solid Waste Infrastructure	26	135	-	-	12,228	12,228	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	288,182	209,270	135,765	209,918	249,923	249,923	240,657	261,941	230,435
Community Facilities	24,490	23,828	7,070	25,490	27,490	27,490	29,204	7,147	37,000
Sport and Recreation Facilities	9,792	1,715	13,690	7,232	11,711	11,711	-	-	15,135
Community Assets	34,283	25,542	20,760	32,722	39,201	39,201	29,204	7,147	52,135
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	2,982	2,095	7,436	11,320	11,320	11,320	10,100	700	200
Housing	-	-	-	250	250	250	700	200	200
Other Assets	2,982	2,095	7,436	11,570	11,570	11,570	10,800	900	400
Biological or Cultivated Assets	-	534	-	-	-	-	500	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	266	1,221	226	865	981	981	261	70	70
Intangible Assets	266	1,221	226	865	981	981	261	70	70
Computer Equipment	497	8,700	1,366	365	605	605	4,930	250	250
Furniture and Office Equipment	800	2,109	181	886	1,530	1,530	1,547	400	400
Machinery and Equipment	108	2,234	2,964	6,752	7,302	7,302	9,471	6,470	7,250
Transport Assets	8,882	3,009	726	16,284	13,634	13,634	24,240	19,200	15,000
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	335,999	254,714	169,424	279,363	324,746	324,746	321,610	296,378	305,940

MP324 Nkomazi - Table A9 Asset Management

Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
CAPITAL EXPENDITURE									
ASSET REGISTER SUMMARY - PPE (WDV)	1,642,490	1,799,111	1,520,110	1,998,198	1,566,990	1,566,990	2,282,531	2,193,421	2,199,499
<i>Roads Infrastructure</i>	275,446	210,997	289,783	301,858	(1,179,075)	(1,179,075)	582,145	490,291	507,282
<i>Storm water Infrastructure</i>	5,518		17,481	16,262	6,516	6,516	26,762	20,463	22,262
<i>Electrical Infrastructure</i>	65,456	53,845	86,057	68,348	(192,548)	(192,548)	68,748	68,748	68,848
<i>Water Supply Infrastructure</i>	910,331	1,197,924	753,873	865,057	888,037	888,037	953,628	1,012,243	961,846
<i>Sanitation Infrastructure</i>	7,441	7,856	8,930	12,802	(30,671)	(30,671)	7,856	7,856	7,856
<i>Solid Waste Infrastructure</i>	28,912	9,461	9,203	9,461	21,689	21,689	9,461	9,461	9,461
<i>Rail Infrastructure</i>	-								
<i>Coastal Infrastructure</i>									
<i>Information and Communication Infrastructure</i>									
Infrastructure	1,293,105	1,480,083	1,165,326	1,273,788	(486,052)	(486,052)	1,648,601	1,609,062	1,577,556
Community Assets	236,319	226,213	12,221	-	(93,022)	(93,022)	29,204	7,147	52,135
Heritage Assets	1,622	1,622	1,622	3,326	3,326	3,326	1,622	1,622	1,622
Investment properties	44,495	44,362	28,954	44,274	185,601	185,601	28,954	28,812	28,805
Other Assets	28,849	-	148,627	146,140	(384,076)	(384,076)	143,893	133,993	133,493
Biological or Cultivated Assets	4,297	3,784	3,712	4,384	69,728	69,728	4,712	4,712	4,712
Intangible Assets	390	1,402	1,290	3,157	11,072	11,072	1,510	1,319	1,319
Computer Equipment	1,638	8,936	7,422	8,936	22,420	22,420	13,866	9,186	9,186
Furniture and Office Equipment	1,774	2,573	2,191	2,822	(6,233)	(6,233)	4,120	2,973	2,973
Machinery and Equipment	12,541	12,750	13,620	77,624	77,174	77,174	83,179	80,178	80,958
Transport Assets	17,460	17,385	16,092	31,695	(36,535)	(36,535)	(19,339)	(27,793)	(35,470)
Land	-	-	119,034	402,051	2,203,586	2,203,586	342,211	342,211	342,211
Zoo's, Marine and Non-biological Animals									
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1,642,490	1,799,111	1,520,110	1,998,198	1,566,990	1,566,990	2,282,531	2,193,421	2,199,499

MP324 Nkomazi - Table A9 Asset Management

Description R thousand	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
EXPENDITURE OTHER ITEMS	63,701	79,831	106,710	94,384	93,511	93,511	98,606	104,122	109,745
<u>Depreciation</u>	63,701	79,831	93,570	61,198	61,198	61,198	61,198	64,625	68,115
<u>Repairs and Maintenance by Asset Class</u>	-	-	13,140	33,186	32,313	32,313	37,409	39,498	41,630
Roads Infrastructure	-	-	1,709	4,727	3,397	3,397	4,597	4,850	5,112
Storm water Infrastructure	-	-	-	31	31	31	31	33	35
Electrical Infrastructure	-	-	1,622	4,628	4,128	4,128	4,628	4,888	5,151
Water Supply Infrastructure	-	-	-	5,540	7,028	7,028	7,624	8,051	8,486
Sanitation Infrastructure	-	-	-	5,413	5,413	5,413	5,413	5,717	6,025
Solid Waste Infrastructure	-	-	7,872	5,238	5,238	5,238	5,238	5,531	5,830
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	11,204	25,578	25,235	25,235	27,532	29,069	30,639
Community Facilities	-	-	347	731	731	731	731	772	814
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	347	731	731	731	731	772	814
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	1,242	792	792	892	940	991
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	1,242	792	792	892	940	991
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	298	157	157	157	157	165	174
Machinery and Equipment	-	-	260	509	479	479	479	506	534
Transport Assets	-	-	1,032	4,969	4,919	4,919	7,618	8,045	8,479
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	63,701	79,831	106,710	94,384	93,511	93,511	98,606	104,122	109,745
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	28.1%	35.8%	15.0%	25.7%	28.7%	28.7%	25.7%	40.4%	40.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	148.0%	114.2%	27.2%	117.4%	152.2%	152.2%	134.9%	185.3%	179.5%
<i>R&M as a % of PPE</i>	0.0%	0.0%	0.7%	1.4%	1.3%	1.3%	1.4%	1.5%	1.6%
<i>Renewal and upgrading and R&M as a % of PPE</i>	6.0%	5.0%	3.0%	5.0%	8.0%	8.0%	5.0%	7.0%	7.0%

Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.

ANNUAL BUDGET 2019/20 MTREF

MBRR Table A10 - Basic Service Delivery Measurement

MP324 Nkomazi - Table A10 Basic service delivery measurement

Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Household service targets									
Water:									
Piped water inside dwelling	20,071	20,794	22,124	23,275	23,275	23,275	24,485	25,807	27,201
Piped water inside yard (but not in dwelling)	35,458	36,734	39,085	41,118	41,118	41,118	43,256	45,592	48,054
Using public tap (at least min.service level)	19,536	20,239	21,535	22,654	22,654	22,654	23,832	25,119	26,476
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	75,065	77,767	82,744	87,047	87,047	87,047	91,574	96,519	101,731
Using public tap (< min.service level)	3,095	3,206	3,412	3,589	3,589	3,589	3,776	3,980	4,194
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
No water supply	18,042	18,692	19,888	20,922	20,922	20,922	22,010	23,198	24,451
<i>Below Minimum Service Level sub-total</i>	21,137	21,898	23,299	24,511	24,511	24,511	25,786	27,178	28,645
Total number of households	96,202	99,665	106,044	111,558	111,558	111,558	117,359	123,697	130,376
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	5,387	5,581	5,938	6,247	6,247	6,247	6,572	6,927	7,301
Flush toilet (with septic tank)	1,828	1,894	2,015	2,120	2,120	2,120	2,230	2,350	2,477
Chemical toilet	35,980	37,275	39,660	41,723	41,723	41,723	43,892	46,263	48,761
Pit toilet (ventilated)	34,440	35,680	37,964	39,938	39,938	39,938	42,015	44,283	46,675
Other toilet provisions (> min.service level)	1,924	1,993	2,121	2,231	2,231	2,231	2,347	2,474	2,608
<i>Minimum Service Level and Above sub-total</i>	79,559	82,423	87,698	92,259	92,259	92,259	97,056	102,297	107,821
Bucket toilet	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
No toilet provisions	16,643	17,242	18,346	19,300	19,300	19,300	20,303	21,400	22,555
<i>Below Minimum Service Level sub-total</i>	16,643	17,242	18,346	19,300	19,300	19,300	20,303	21,400	22,555
Total number of households	96,202	99,665	106,044	111,558	111,558	111,558	117,359	123,697	130,376
Energy:									
Electricity (at least min.service level)	80,153	83,039	88,353	92,947	92,947	92,947	97,781	103,061	108,626
Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	80,153	83,039	88,353	92,947	92,947	92,947	97,781	103,061	108,626
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)	-	-	-	-	-	-	-	-	-
Other energy sources	16,049	16,627	17,691	18,611	18,611	18,611	19,579	20,636	21,750
<i>Below Minimum Service Level sub-total</i>	16,049	16,627	17,691	18,611	18,611	18,611	19,579	20,636	21,750
Total number of households	96,202	99,665	106,044	111,558	111,558	111,558	117,359	123,697	130,376
Refuse:									
Removed at least once a week	19,404	20,103	21,389	22,501	22,501	22,501	23,671	24,950	26,297
<i>Minimum Service Level and Above sub-total</i>	19,404	20,103	21,389	22,501	22,501	22,501	23,671	24,950	26,297
Removed less frequently than once a week	1,200	1,243	1,323	1,392	1,392	1,392	1,464	1,543	1,626
Using communal refuse dump	3,470	3,595	3,825	4,024	4,024	4,024	4,233	4,462	4,703
Using own refuse dump	59,585	61,730	65,681	69,096	69,096	69,096	72,689	76,614	80,752
Other rubbish disposal	1,722	1,784	1,898	1,997	1,997	1,997	2,101	2,214	2,334
No rubbish disposal	10,821	11,211	11,928	12,548	12,548	12,548	13,201	13,914	14,665
<i>Below Minimum Service Level sub-total</i>	76,798	79,563	84,655	89,057	89,057	89,057	93,688	98,747	104,079
Total number of households	96,202	99,665	106,044	111,558	111,558	111,558	117,359	123,697	130,376

Explanatory notes to Table A10 - Basic Service Delivery Measurement

Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services

2 Part 2 – Supporting Documentation

2.1 OVERVIEW OF THE BUDGET PROCESS

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Executive Mayor. The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

BUDGET PROCESS OVERVIEW

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the IDP/Budget process plan on 24 August 2018. Council resolved on resolution number **NLM: S-GCM: A075/2018** the key dates applicable to the process were:

- **07 December 2018** – Joint strategic planning session of the Mayoral Committee and Executive Management to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritisation criteria for the compilation of the 2018/19 MTREF.
- **14 December 2018** – Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;
- **December 2018** – Multi-year budget proposals are submitted to the Mayoral Committee for endorsement;

- **25 January 2019**-Council considers the 2018/19 Mid-year Review and Adjustments Budget;
- **February 2019** - Tabling in Council of the 2018/19 Adjustment budget in council
- **March 2019** - Tabling in Council of the draft 2019/20 IDP and 2019/20 MTREF for public consultation;
- **April 2019** – Public consultation;
- **May 2019** – finalisation of the 2019/20 IDP and 2019/20 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- **31 May 2019** - Tabling of the 2019/20 MTREF before Council for consideration and approval.

2.2 IDP AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

The IDP has been taken into a business and financial planning process leading up to the 2019/20 MTREF, based on the approved 2018/19 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2019/20 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2018/19 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations.

2.3 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term

development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents.

The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area.

The IDP enables municipalities to make the best use of scarce resources and speed up service delivery. Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development.

Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The 2019/20 MTREF has therefore been directly informed by the IDP revision process the following tables SA4 to table SA6 provide are conciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

MP324 Nkomazi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Basic service delivery	Improve access to quality, sustainable and reliable water services		454,512	533,919	348,501	363,520	380,587	380,587	402,110	421,598	457,983
			-	-	-	-	-	-	-	-	-
Basic service delivery	Improve access to quality, sustainable and reliable sanitation services		9,002	4,551	74,704	95,979	96,847	96,847	125,725	153,734	112,667
			-	-	-	-	-	-	-	-	-
Basic service delivery	Improve access to quality, sustainable and reliable electricity services		142,365	159,552	165,564	177,162	184,589	184,589	216,723	228,845	249,405
			-	-	-	-	-	-	-	-	-
Basic service delivery	Improve access to quality, sustainable and reliable refuse removal services		62,229	65,478	76,524	75,398	76,250	76,250	85,147	92,253	100,165
			-	-	-	-	-	-	-	-	-
Basic service delivery	Improve municipal roads network		44,980	36,844	2	14	14	14	15	16	17
			-	-	-	-	-	-	-	-	-
Local economic development	Building local economies to create more employment, decent work and sustainable livelihood		7,234	7,033	7,803	10,533	10,899	10,899	10,195	10,822	11,689
			-	-	-	-	-	-	-	-	-
Municipal transformation and institutional development	Build more united non-racial, integrated and safer communities		1,982	2,259	17,691	40,404	37,249	37,249	40,113	43,322	46,787
			-	-	-	-	-	-	-	-	-
Good governance and public participation	Promote more active community participation in local government		4,762	5,917	7,174	6,708	6,708	6,708	6,374	-	-
			-	-	-	-	-	-	-	-	-
Financial viability and management	Ensure more effective, accountable and clean government that works together with national and provincial government		322,775	316,289	401,554	345,307	350,812	350,812	378,443	402,242	432,337
			-	-	-	-	-	-	-	-	-
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			1,049,838	1,131,842	1,099,517	1,115,025	1,143,954	1,143,954	1,264,844	1,352,831	1,411,050

MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

MP324 Nkomazi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective		Goal	Goal Code	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Basic service delivery	Improve access to quality, sustainable and reliable water services			158,432	161,088	127,505	119,839	118,947	118,947	133,747	142,712	152,197
				–	–	–	–	–	–	–	–	–
Basic service delivery	Improve access to quality, sustainable and reliable sanitation services			26,820	24,204	23,969	16,688	15,621	15,621	18,697	21,134	31,594
				–	–	–	–	–	–	–	–	–
Basic service delivery	Improve access to quality, sustainable and reliable electricity services			121,509	148,172	149,946	139,669	138,769	138,769	157,162	159,312	168,182
				–	–	–	–	–	–	–	–	–
Basic service delivery	Improve access to quality, sustainable and reliable refuse removal services			47,076	73,110	51,002	49,690	49,439	49,439	51,137	54,657	58,399
				–	–	–	–	–	–	–	–	–
Basic service delivery	Improve municipal roads network			60,087	56,558	45,824	43,065	45,172	45,172	47,781	51,020	54,461
				–	–	–	–	–	–	–	–	–
Local economic development	Building local economies to create more employment, decent work and sustainable livelihood			32,023	32,237	25,182	40,481	39,112	39,112	39,883	42,535	45,295
				–	–	–	–	–	–	–	–	–
Municipal transformation and institutional development	Build more united non-racial, integrated and safer communities			87,436	91,701	64,901	69,783	70,203	70,203	77,608	82,952	88,637
				–	–	–	–	–	–	–	–	–
Good governance and public participation	Promote more active community participation in local government			43,732	42,990	60,260	70,332	69,965	69,965	78,181	76,448	81,087
				–	–	–	–	–	–	–	–	–
Financial viability and management	Ensure more effective, accountable and clean government that works together with national and provincial government			181,174	238,496	305,079	292,217	294,411	294,411	303,080	321,128	339,780
				–	–	–	–	–	–	–	–	–
Allocations to other priorities				2,694	1,896	3,297	5,293	5,383	5,383	5,804	6,164	6,553
Total Expenditure				760,982	870,451	856,963	847,058	847,022	847,022	913,080	958,061	1,026,184

MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

MP324 Nkomazi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Basic service delivery	Improve access to quality, sustainable and reliable water services		192,770	139,482	112,496	107,195	140,547	140,547	168,563	229,827	179,730
Basic service delivery	Improve access to quality, sustainable and reliable sanitation services		-	573	-	-	-	-	2,000	-	-
Basic service delivery	Improve access to quality, sustainable and reliable electricity services		14,310	13,420	3,519	8,400	8,400	8,400	8,100	6,800	6,900
Basic service delivery	Improve access to quality, sustainable and reliable refuse removal services		2,328	135	1,536	3,470	3,710	3,710	10,732	3,850	4,400
Basic service delivery	Improve municipal roads network		83,510	58,186	26,548	114,808	121,873	121,873	83,024	45,274	62,065
Local economic development	Building local economies to create more employment, decent work and		4,861	1,925	353	1,190	1,271	1,271	2,460	2,000	2,000
Municipal transformation and institutional development	Build more united non-racial, integrated and safer communities		34,847	29,882	23,741	31,439	35,864	35,864	30,111	6,717	50,135
Good governance and public participation	Promote more active community participation in local government		-	1,760	175	1,200	944	944	355	-	-
Financial viability and management	Ensure more effective, accountable and clean government that works together with national and provincial government		3,373	9,352	982	11,660	12,137	12,137	16,265	1,910	710
Allocations to other priorities			-	-	74	-	-	-	-	-	-
Total Capital Expenditure			335,999	254,714	169,424	279,363	324,746	324,746	321,610	296,378	305,940

2.4 OVERVIEW OF BUDGET RELATED POLICIES

As required by law, the budgeting process is guided and governed by relevant legislations, framework and policies, all the budget related policies must be reviewed annually. Any amendments, additions or deletions were tabled to Council with this budget. The following Budget Related policies for the financial year 2019/2020 reviewed:

- Virement Policy
- Budget Policy
- Cash Management and Investment Policy
- Cellular Phone and 3g Card Policy
- Credit Control and Debt Collection Policy
- Indigent Policy
- Supply Chain Management Policy
- Tariff Policy
- Telephone and Fax Policy
- Property Rates Policy
- Asset Management Policy
- Unallocated Deposits Policy
- Petty Cash Policy

2.5 LEGISLATION COMPLIANCE STATUS

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

- Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days).

2. Internship programme

- The municipality is participating in the Municipal Financial Management Internship programme and has so far recruited 13 candidate who was in an internship programme since the inception. The current 5 interns are expected to complete their two-year programme on 31 March 2020.

3. Audit Committee

- The municipality has established both an audit Committee and the performance Audit Committee, they are both fully functional.

4. Service Delivery and Implementation Plan

- The executive mayor approved the SDBIP document and it was tabled to council within 28 days after the approval of the budget for 2019/20 MTREF.

5. Annual Report

- Annual report is compiled in terms of the MFMA and National Treasury requirements.

2.6 THREE YEAR OPERATIONAL PROJECTS 2019/20 MTREF

DEPARTMENT	SECTION	PROJECT DESCRIPTION	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
EXECUTIVE & COUNCIL	OFFICE OF THE MAYOR	MAYORAL NEW YEAR'S BABY VISIT	REVENUE	6,462	6,824	7,192
EXECUTIVE & COUNCIL	OFFICE OF THE MAYOR	DRIVER'S LICENCES HDI YOUTH	REVENUE	150,000	158,400	166,954
EXECUTIVE & COUNCIL	OFFICE OF THE MAYOR	IGR PROGRAMME	REVENUE	1,000,000	1,056,000	1,113,024
EXECUTIVE & COUNCIL	OFFICE OF THE MAYOR	MAYORAL IMBIZO	REVENUE	1,193,155	1,259,971	1,328,010
EXECUTIVE & COUNCIL	OFFICE OF THE MAYOR	UMSEBE ACCORD	REVENUE	1,922,635	2,130,302	2,139,939
EXECUTIVE & COUNCIL	OFFICE OF THE SPEAKER	MORAL REGENERATION MOVEMENT	REVENUE	496,900	524,726	553,062
EXECUTIVE & COUNCIL	OFFICE OF THE SPEAKER	PUBLIC PARTICIPATION	REVENUE	1,000,000	1,056,000	1,113,024
EXECUTIVE & COUNCIL	OFFICE OF THE CHIEF WHIP	WOMEN'S CAUCUS	REVENUE	250,000	263,500	277,729
EXECUTIVE & COUNCIL	OFFICE OF THE CHIEF WHIP	WHIP OUTREACH PROGRAMME	REVENUE	1,193,155	1,259,971	1,328,010
EXECUTIVE & COUNCIL	MUNICIPAL MANAGER	EPWP PROJECT	EPWP	8,089,753	1,811,835	1,909,674
EXECUTIVE & COUNCIL	INTERNAL AUDIT	INTERNAL AUDIT SYSTEM	FMG	300,000	158,400	166,954
BUDGET & TREASURY	OFFICE OF THE CFO	SYSTEM DEVELOPMENT SUPPORT	FMG	150,000	158,400	166,954
BUDGET & TREASURY	OFFICE OF THE CFO	BTO CAPACITY SUPPORT	FMG	220,000	399,840	325,851
BUDGET & TREASURY	OFFICE OF THE CFO	FINANCIAL MANAGEMENT SUPPORT	FMG	200,000	261,360	275,473
BUDGET & TREASURY	OFFICE OF THE CFO	INTERNSHIP PROGRAMME	FMG	600,000	633,600	667,814
BUDGET & TREASURY	ASSET MANAGEMENT	ASSET REGISTER MAINTENANCE	REVENUE	2,309,040	2,438,346	2,570,017

DEPARTMENT	SECTION	PROJECT DESCRIPTION	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
BUDGET & TREASURY	REVENUE AND PROPERTY RATES MANAGEMENT	MEMORIAL SERVICES ACTIVITIES	REVENUE	140,000	147,840	155,823
BUDGET & TREASURY	REVENUE AND PROPERTY RATES MANAGEMENT	REVENUE ENHANCEMENT IMPLEMENTATION	REVENUE	7,190,000	7,606,080	8,033,017
BUDGET & TREASURY	FLEET MANAGEMENT	FLEET MANAGEMENT	REVENUE	1,503,892	1,588,110	1,673,868
CORPORATE SERVICES	OFFICE OF THE DIRECTOR CORPORATE	STRATEGIC PLANNING	REVENUE	225,864	238,512	251,392
CORPORATE SERVICES	HUMAN RESOURCES	RESETTLEMENT COST	REVENUE	7,583	8,008	8,440
CORPORATE SERVICES	HUMAN RESOURCES	EAP PROGRAMME	REVENUE	178,360	188,348	198,519
CORPORATE SERVICES	HUMAN RESOURCES	JOB EVALUATION	REVENUE	179,987	190,066	200,330
CORPORATE SERVICES	HUMAN RESOURCES	WELLNESS DAY	REVENUE	200,000	211,200	222,710
CORPORATE SERVICES	HUMAN RESOURCES	STUDENT FINANCIAL AID SUPPORT	REVENUE	388,976	410,759	432,940
CORPORATE SERVICES	HUMAN RESOURCES	HEALTH AND SAFETY	REVENUE	500,000	522,400	545,210
CORPORATE SERVICES	HUMAN RESOURCES	CERTIFICATE AWARDING CEREMONY	REVENUE	407,816	430,654	453,909
CORPORATE SERVICES	HUMAN RESOURCES	WSP IMPLEMENTATION	REVENUE	2,423,069	2,558,761	2,696,934
CORPORATE SERVICES	HUMAN RESOURCES	LG SETA LEARNERSHIP	REVENUE	3,010,000	3,178,560	3,350,202
CORPORATE SERVICES	HUMAN RESOURCES	SALGA ANNUAL LEVY	REVENUE	3,695,948	3,902,921	4,113,679
CORPORATE SERVICES	PERFORMANCE MANAGEMENT	PERFORMANCE MANAGEMENT AUTOMATED SYSTEM	FMG	300,000	158,400	166,954
CORPORATE SERVICES	PERFORMANCE MANAGEMENT	PERFORMANCE MANAGEMENT	REVENUE	1,925,000	2,128,400	2,153,874
PLANNING & DEVELOPMENT	TOWN PLANNING	MATSAMO PRECINCT PLAN	REVENUE	450,000	474,300	499,912
PLANNING & DEVELOPMENT	TOWN PLANNING	GIS STRATEGY	REVENUE	550,000	579,700	611,004

DEPARTMENT	SECTION	PROJECT DESCRIPTION	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
PLANNING & DEVELOPMENT	TOWN PLANNING	KAMHLUSHWA IRDP (SOCIO ECONOMIC)	REVENUE	609,000	641,886	676,548
PLANNING & DEVELOPMENT	TOWN PLANNING	MJEJANE IRPD(SOCIO ECONOMIC)	REVENUE	460,000	484,840	511,021
PLANNING & DEVELOPMENT	TOWN PLANNING	KAMHLUSHWA AND KAMAEKEKEZA ENCHROCHMENT	REVENUE	1,300,000	1,370,200	1,444,191
PLANNING & DEVELOPMENT	TOWN PLANNING	TOWNSHIP ESTABLISHMENT MKHARUKHWARU	REVENUE	210,400	221,762	233,737
PLANNING & DEVELOPMENT	TOWN PLANNING	TOWNSHIP ESTABLISHMENT STENTOR	REVENUE	210,400	221,762	233,737
PLANNING & DEVELOPMENT	TOWN PLANNING	KOMATIPOORT PRECINCT PLAN (SEZ IMPLEMENTATION)	REVENUE	1,230,000	1,296,420	1,366,427
PLANNING & DEVELOPMENT	TOWN PLANNING	COOPERATIVE AGREEMENTS WITH TRADITIONAL AUTHORITIES	REVENUE	200,000	210,800	222,183
PLANNING & DEVELOPMENT	TOWN PLANNING	SETTLEMENT PLANS (IMPALA & JEPPE REEF)	REVENUE	400,000	421,600	444,366
PLANNING & DEVELOPMENT	TOWN PLANNING	HUMAN SETTLEMENT MASTER PLAN & IMPLEMENTATION PLAN(INCLUDE AND DENSIFICATION PLAN	REVENUE	1,200,000	1,264,800	1,333,099
PLANNING & DEVELOPMENT	LOCAL ECONOMIC DEVELOPMENT (LED)	LED	REVENUE	76,726	80,869	85,236
PLANNING & DEVELOPMENT	LOCAL ECONOMIC DEVELOPMENT (LED)	LED FORUM AND TRAINING	REVENUE	361,731	381,264	401,853
PLANNING & DEVELOPMENT	LOCAL ECONOMIC DEVELOPMENT (LED)	LED STRATEGY DEVELOPMENT	REVENUE	200,000	210,800	222,183
PLANNING & DEVELOPMENT	LOCAL ECONOMIC DEVELOPMENT (LED)	SMME SUPPORT	REVENUE	199,880	210,674	222,050
PLANNING & DEVELOPMENT	LOCAL ECONOMIC DEVELOPMENT (LED)	LED	REVENUE	57,698	60,813	64,097
PLANNING & DEVELOPMENT	LOCAL ECONOMIC DEVELOPMENT (LED)	STRATEGY DEVELOPMENT	REVENUE	263,000	277,202	292,171

DEPARTMENT	SECTION	PROJECT DESCRIPTION	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
PLANNING & DEVELOPMENT	LOCAL ECONOMIC DEVELOPMENT (LED)	LED FESIBILITY STUDY	REVENUE	263,000	277,202	292,171
PLANNING & DEVELOPMENT	LED	INVESTMENT PROMOTION STRATEGY (INCL. BUSINESS PLAN FOR KEY PROJECT)	REVENUE	800,000	800,000	-
PLANNING & DEVELOPMENT	LED	ENTERPRISE SUPPORT POLICY	REVENUE	200,000	-	-
PLANNING & DEVELOPMENT	TOURISM	TOURISM FEASIBILITY STUDY	REVENUE	263,000	277,202	292,171
PLANNING & DEVELOPMENT	INTEGRATED DEVELOPMENT PLANNING (IDP)	IDP UPGRADING	REVENUE	217,696	229,451	241,842
PLANNING & DEVELOPMENT	INTEGRATED DEVELOPMENT PLANNING (IDP)	AGRICULTURAL STRATEGY	REVENUE	400,000	421,600	444,366
PLANNING & DEVELOPMENT	TOURISM	TOURISM INDABA	REVENUE	347,689	366,464	386,253
PLANNING & DEVELOPMENT	TOURISM	TOURISM STRATEGY AND IMPLEMENTATION PLAN	REVENUE	200,000	210,800	222,183
PLANNING & DEVELOPMENT	TOURISM	TOURISM CAPACITY BUILDING	REVENUE	167,951	177,020	186,580
PLANNING & DEVELOPMENT	TOURISM	SCHOOL TOURISM AWARENESS	REVENUE	290,445	306,129	322,660
PLANNING & DEVELOPMENT	TOURISM	MARKETING STRATEGY	REVENUE	841,600	887,046	934,947
PLANNING & DEVELOPMENT	TOURISM	RESEARCH ON TOURISM	REVENUE	71,610	75,477	79,553
COMMUNITY SERVICES	LIBRARIES & ARCHIVES	LIBRARY, NATIONAL AND BOOK WEEK PROGRAMMES	REVENUE	87,200	92,083	97,056
COMMUNITY SERVICES	CEMETERIES	MAINTANENCE OF CEMETERIES	REVENUE	103,468	109,262	115,162
COMMUNITY SERVICES	DISASTER MANAGEMENT	MATERIAL FOR DISASTER RELIEF	REVENUE	206,935	218,523	230,324
COMMUNITY SERVICES	DISASTER MANAGEMENT	DISASTER RELIEF	REVENUE	683,155	721,412	760,368
COMMUNITY SERVICES	PROTECTION SERVICES (POLICE) TRAFFIC DEP	MAINTANENCE OF TRAFFIC SIGNS	REVENUE	394,964	417,082	439,604

DEPARTMENT	SECTION	PROJECT DESCRIPTION	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
COMMUNITY SERVICES	PROTECTION SERVICES (POLICE) TRAFFIC DEP	ROAD MARKING PROJECTS	REVENUE	800,000	844,800	890,419
COMMUNITY SERVICES	PROTECTION SERVICES (POLICE) TRAFFIC DEP	TRAFFIC SAFETY AWARENESS	REVENUE	30,000	31,680	33,391
COMMUNITY SERVICES	PARKS	MAINTENANCE OF PARKS	REVENUE	103,468	109,262	115,162
COMMUNITY SERVICES	NATURE CONSERVATION	PEST CONTROL	REVENUE	4,615	4,873	5,137
COMMUNITY SERVICES	NATURE CONSERVATION	ALIEN PLANT CONTROL PLAN	REVENUE	200,000	211,200	222,605
COMMUNITY SERVICES	NATURE CONSERVATION	RESERVE MANAGEMENT OPERATIONAL PLAN	REVENUE	200,000	211,200	222,605
COMMUNITY SERVICES	NATURE CONSERVATION	ALIEN VEGETATION CONTROL	REVENUE	206,935	218,523	230,324
COMMUNITY SERVICES	WASTE MANAGEMENT	CLEANUP CAMPAIGNS	REVENUE	100,000	105,600	111,302
COMMUNITY SERVICES	WASTE MANAGEMENT	MAINTENANCE OF STREET BINS	REVENUE	116,047	122,546	129,163
COMMUNITY SERVICES	WASTE MANAGEMENT	WASTE MANAGEMENT PLAN	REVENUE	219,382	231,667	244,177
COMMUNITY SERVICES	WASTE MANAGEMENT	CLEANEST SCHOOL COMPETITION	REVENUE	842,000	889,152	937,167
COMMUNITY SERVICES	WASTE DISPOSAL SITES	ENVIRONMENTAL HEALTH	REVENUE	116,693	123,228	129,882
COMMUNITY SERVICES	WASTE DISPOSAL SITES	MAINTENANCE OF LANDFILL SITE	REVENUE	206,935	218,523	230,324
COMMUNITY SERVICES	WASTE DISPOSAL SITES	PROVISION FOR LANDFILL SITE REHABILITATION	REVENUE	2,069,352	2,185,236	2,303,238
COMMUNITY SERVICES	WASTE DISPOSAL SITES	STEENBOK LANDFILL SITE MAINTENANCE	REVENUE	2,845,359	3,004,699	3,166,953
COMMUNITY SERVICES	VEHICLE LICENSING & TESTING	MAINTENANCE OF CALIBRATION EQUIPMENT	REVENUE	100,043	105,645	111,350
COMMUNITY SERVICES	VEHICLE LICENSING & TESTING	ENATIS TRAINING	REVENUE	120,000	126,720	133,563
COMMUNITY SERVICES	COMMUNITY HALLS	COMMUNITY HALLS MAINTENANCE	REVENUE	524,178	553,532	583,423
COMMUNITY SERVICES	ARTS AND CULTURE	MAYORAL HERITAGE CELEBRATION	REVENUE	250,000	264,000	278,256

DEPARTMENT	SECTION	PROJECT DESCRIPTION	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
COMMUNITY SERVICES	SPORTS RECREATION AND DEVELOPMENT	SAMSRA GAMES	REVENUE	350,024	368,965	388,889
COMMUNITY SERVICES	SPORTS RECREATION AND DEVELOPMENT	MAYORAL CUP	REVENUE	1,447,965	1,529,051	1,611,620
COMMUNITY SERVICES	SOCIAL SERVICES	PAUPERS BURIAL	REVENUE	112,921	119,245	125,684
COMMUNITY SERVICES	SOCIAL SERVICES	TRANSVERSAL PROJECTS	REVENUE	541,329	571,403	602,260
COMMUNITY SERVICES	SOCIAL SERVICES	HIV/AID PROGRAMME	REVENUE	495,547	523,137	551,386
INFRASTRUCTURE DEVELOPMENT	SEWERAGE	MIG SANITATION PROJECTS	MIG	12,000,000	14,000,000	24,000,000
INFRASTRUCTURE DEVELOPMENT	ROADS	MAINTENANCE OF MUNICIPAL BUILDINGS	REVENUE	891,611	939,758	990,505
INFRASTRUCTURE DEVELOPMENT	ROADS	MAINTENANCE OF ROADS & BRIDGES	REVENUE	3,827,940	4,038,304	4,256,373
INFRASTRUCTURE DEVELOPMENT	WATER TREATMENT WORKS	WATER CHEMICALS	REVENUE	12,189,642	12,872,262	13,567,364
INFRASTRUCTURE DEVELOPMENT	WATER DISTRIBUTION	MAINTENANCE OF WTW MECHANICAL EQUIPMENT	REVENUE	1,445,154	1,526,082	1,608,491
INFRASTRUCTURE DEVELOPMENT	WATER DISTRIBUTION	WATER QUALITY MONITORING	REVENUE	3,938,693	4,159,260	4,383,860
INFRASTRUCTURE DEVELOPMENT	WATER DISTRIBUTION	PIPE MAINTANANCE	REVENUE	6,087,712	6,428,625	6,775,770
INFRASTRUCTURE DEVELOPMENT	WATER DISTRIBUTION	PUMP MAINTENANCE	REVENUE	5,504,846	5,813,118	6,127,026
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY DISTRIBUTION	MAINTENANCE OF SUBSTATIONS	REVENUE	321,328	339,322	357,646
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY DISTRIBUTION	MAINTENANCE OF MACHINERY & EQUIPMENT	REVENUE	374,716	395,700	417,068
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY DISTRIBUTION	CONVERSIONAL METER REPLACEMENT	REVENUE	2,490,158	2,629,607	2,771,606
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY DISTRIBUTION	MAINTENANCE OF NETWORK EQUIPMENT	REVENUE	3,943,213	4,164,033	4,388,891
INFRASTRUCTURE DEVELOPMENT	ELECTRICITY DISTRIBUTION	INEP ELECTRIFICATION PROJECTS	INEP	15,566,000	5,000,000	-
TOTAL				135,458,948	126,022,900	135,679,415

2.7 THREE YEAR CAPITAL BUDGET 2019/20 MTREF

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
OFFICE OF THE MAYOR	FURNITURE (PLASMA TV)		INSTITUTIONAL	REVENUE	15,000	-	-
OFFICE OF THE SPEAKER	COMPUTERS (4 LAPTOPS AND 1 DESKTOP)		INSTITUTIONAL	REVENUE	70,000		
OFFICE OF THE SPEAKER	SOFTWARES (4 LAPTOPS AND 1 DESKTOP)		INSTITUTIONAL	REVENUE	30,000		
OFFICE OF THE SPEAKER	FURNITURE (FILLING CABINET, HIGH BACK CHAIR AND BAR FRIDGE)		INSTITUTIONAL	REVENUE	30,000		
OFFICE OF THE CHIEF WHIP	BANNER (POP UP)		INSTITUTIONAL	REVENUE	5,000		
OFFICE OF THE MM	FURNITURE (1 MICROWAVE, 1 DOUBLE DOOR FRIDGE, 1 URN, 1 25L SHREDDER, A3 LAMINATING MACHINE, 1 BAR FRIDGE)		INSTITUTIONAL	REVENUE	30,000		
OFFICE OF THE MM	COMPUTERS (3 LAPTOPS, CAMERA)		INSTITUTIONAL	REVENUE	80,000		
OFFICE OF THE MM	SOFTWARES (3 LAPTOPS)		INSTITUTIONAL	REVENUE	15,000		
COMMUNICATION	FURNITURE (CALL CENTRE OFFICE, 1 FILLING CABINET, BAR FRIDGE)		INSTITUTIONAL	REVENUE	60,000		
COMMUNICATION	COMPUTERS (1 DESKTOP, PROJECTOR AND SCREEN, 2 HIGH RESOLUTION CAMERAS)		INSTITUTIONAL	REVENUE	90,000		
COMMUNICATION	SOFTWARES (1 DESKTOP, CALL CENTER SYSTEM)		INSTITUTIONAL	REVENUE	36,000		
COMMUNICATION	2 BANNER WALLS, 4 PULL UP BANNERS, 4 TELESOPIC BANNERS, 5 MUNICIPAL FLAGS, 10 RSA FLAGS, 2 V SHAPED INTERNAL FLAG POLES, 4 WIND CHEATER BANNERS, 2 MOBILE STEEL PODIUMS		INSTITUTIONAL	REVENUE	120,000		

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
RISK MANAGEMENT	FURNITURE (BAR FRIDGE)		INSTITUTIONAL	REVENUE	5,000		
INTERNAL AUDIT	FURNITURE (1 OFFICE, 1 FILLING CABINET, BAR FRIDGE)		INSTITUTIONAL	REVENUE	60,000		
INTERNAL AUDIT	COMPUTERS (1 LAPTOP)		INSTITUTIONAL	REVENUE	15,000		
INTERNAL AUDIT	SOFTWARES (1 LAPTOP)		INSTITUTIONAL	REVENUE	5,000		
BUDGET	COMPUTERS (12 LAPTOPS)		INSTITUTIONAL	REVENUE	200,000	200,000	200,000
BUDGET	SOFTWARES (12 LAPTOPS)		INSTITUTIONAL	REVENUE	60,000	60,000	60,000
BUDGET	FURNITURE (10 OFFICES)		INSTITUTIONAL	REVENUE	300,000	200,000	200,000
REVENUE AND PROPERTY RATES MANAGEMENT	2 BAKKIES		INSTITUTIONAL	REVENUE	600,000		
REVENUE AND PROPERTY RATES MANAGEMENT	5 AIRCON 12 000 BTU		INSTITUTIONAL	REVENUE	60,000		
SUPPLY CHAIN MANAGEMENT	STORES (PAVING)		INSTITUTIONAL	REVENUE	8,500,000		
SUPPLY CHAIN MANAGEMENT	FORKLIFT		INSTITUTIONAL	REVENUE	250,000		
OFFICE OF THE DIRECTOR CORPORATE SERVICES	FURNITURE (BAR FRIDGE)		INSTITUTIONAL	REVENUE	6,000		
HUMAN RESOURCES	20 AIRCONDITIONERS 12 000 BTU		INSTITUTIONAL	REVENUE	220,000		
HUMAN RESOURCES	FURNITURE (3 4SEATER STEEL CHAIRS, MICROWAVE, 1 DESK, 1 FILLING CABINET, 3 CHAIRS)		INSTITUTIONAL	REVENUE	40,000		
HUMAN RESOURCES	COMPUTERS (1 LAPTOP)		INSTITUTIONAL	REVENUE	15,000		
HUMAN RESOURCES	SOFTWARES (1 LAPTOP)		INSTITUTIONAL	REVENUE	5,000		
INFORMATION TECHNOLOGY	2 SERVERS, 5 LAPTOPS		INSTITUTIONAL	REVENUE	4,000,000		
INFORMATION TECHNOLOGY	SOFTWARES (5 LAPTOPS)		INSTITUTIONAL	REVENUE	25,000		

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
INFORMATION TECHNOLOGY	FURNITURE (5 OFFICE DESK, 15 CHAIRS, 5 FILLING CABINET)		INSTITUTIONAL	REVENUE	75,000		
LEGAL SERVICES	FURNITURE (1 OFFICE DESK, 3 CHAIRS, FILLING CABINET)		INSTITUTIONAL	REVENUE	30,000		
LEGAL SERVICES	COMPUTERS (1 LAPTOP)		INSTITUTIONAL	REVENUE	15,000		
LEGAL SERVICES	SOFTWARES (1 LAPTOP)		INSTITUTIONAL	REVENUE	5,000		
ADMIN AND CORPORATE SUPPORT	FURNITURE (BAR FRIDGE)		INSTITUTIONAL	REVENUE	6,000		
PERFORMANCE MANAGEMENT	FURNITURE (2 OFFICE DESK, 6 CHAIRS, 2 FILLING CABINET, CAMERA)		INSTITUTIONAL	REVENUE	60,000		
PERFORMANCE MANAGEMENT	COMPUTERS (2 LAPTOP)		INSTITUTIONAL	REVENUE	30,000		
PERFORMANCE MANAGEMENT	SOFTWARES (2 LAPTOP)		INSTITUTIONAL	REVENUE	10,000		
OFFICE OF THE DIRECTOR PLANNING AND DEVELOPMENT	FURNITURE (12 DESKS, 12 FILLING CABINETS, 36 CHAIRS, RECEPTION DESKS)		INSTITUTIONAL	REVENUE	300,000		
OFFICE OF THE DIRECTOR PLANNING AND DEVELOPMENT	5 AIRCON 12 000 BTU		INSTITUTIONAL	REVENUE	60,000		
OFFICE OF THE DIRECTOR PLANNING AND DEVELOPMENT	COMPUTERS (BOARDROOM MOUNTED PROJECTOR, 2 LAPTOPS)		INSTITUTIONAL	REVENUE	90,000		
OFFICE OF THE DIRECTOR PLANNING AND DEVELOPMENT	SOFTWARES (2 LAPTOP)		INSTITUTIONAL	REVENUE	10,000		
LOCAL ECONOMIC DEVELOPMENT (LED)	HAWKERS STALLS	NKOMAZI AREA	NKOMAZI AREA	REVENUE	2,000,000	2,000,000	2,000,000
OFFICE OF THE DIRECTOR COMMUNITY SERVICES	FURNITURE (5 DESKS, 5 FILLING CABINETS, 30 CHAIRS)		INSTITUTIONAL	REVENUE	120,000		
OFFICE OF THE DIRECTOR COMMUNITY SERVICES	COMPUTERS (BOARDROOM MOUNTED PROJECTOR, 1 LAPTOPS)		INSTITUTIONAL	REVENUE	65,000		
OFFICE OF THE DIRECTOR COMMUNITY SERVICES	SOFTWARES (1 LAPTOP)		INSTITUTIONAL	REVENUE	5,000		

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
OFFICE OF THE DIRECTOR COMMUNITY SERVICES	1 AIRCON 12 000 BTU		INSTITUTIONAL	REVENUE	12,000		
LIBRARIES	COMPUTERS (1 LAPTOP)		INSTITUTIONAL	REVENUE	15,000		
LIBRARIES	SOFTWARES (1 LAPTOP)		INSTITUTIONAL	REVENUE	5,000		
CEMETERIES	1 TLB , 1 4 TON TRUCK, 1 LAWNMOWER		INSTITUTIONAL	REVENUE	1,200,000	600,000	-
CEMETERIES	BRUSH CUTTERS 10		INSTITUTIONAL	REVENUE	120,000	150,000	
CEMETERIES	FENCING AT BLOCK C AND OLD KAMHLUSHWA, PHIVA		INSTITUTIONAL	REVENUE	500,000	500,000	
DISASTER MANAGEMENT	JAWS OF LIFE		INSTITUTIONAL	REVENUE	250,000	250,000	250,000
DISASTER MANAGEMENT	4 DISASTER VEHICLES WITH JAWS OF LIFE		INSTITUTIONAL	REVENUE	1,140,000	1,200,000	
DISASTER MANAGEMENT	FURNITURE (2 DESKS, 2 FILLING CABINETS,6 CHAIRS)		INSTITUTIONAL	REVENUE	40,000		
DISASTER MANAGEMENT	1 AIRCON 12 000 BTU		INSTITUTIONAL	REVENUE	12,000		
PROTECTION SERVICES (POLICE) TRAFFIC DEP	TRAFFICK OFFENDER TRACKING TRAILER SYSTEM (NYAMSORA)		INSTITUTIONAL	REVENUE	250,000		
PROTECTION SERVICES (POLICE) TRAFFIC DEP	1 X PROLASER 4		INSTITUTIONAL	REVENUE	250,000		
PROTECTION SERVICES (POLICE) TRAFFIC DEP	1X BAKKIE		INSTITUTIONAL	REVENUE	-	300,000	
PROTECTION SERVICES (POLICE) TRAFFIC DEP	1X TRAILER		INSTITUTIONAL	REVENUE	-	20,000	
PROTECTION SERVICES (POLICE) TRAFFIC DEP	THERMOPLASTIC ROAD MARKING MACHINE		INSTITUTIONAL	REVENUE	150,000		
NATURE CONSERVATION	BUFFALOS X20		INSTITUTIONAL	REVENUE	500,000		
NATURE CONSERVATION	TRAILER WITH A TANK		INSTITUTIONAL	REVENUE	50,000		
NATURE CONSERVATION	2 LDV VEHICLES		INSTITUTIONAL	REVENUE	800,000		
NATURE CONSERVATION	STANDBY QUARTER		INSTITUTIONAL	REVENUE	200,000	-	
NATURE CONSERVATION	COMPUTERS (3 LAPTOPS)		INSTITUTIONAL	REVENUE	45,000		

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
NATURE CONSERVATION	SOFTWARES (3LAPTOP)		INSTITUTIONAL	REVENUE	15,000		
NATURE CONSERVATION	FENCING OF LIONSPRUIT 600 M)		INSTITUTIONAL	REVENUE	600,000		
NATURE CONSERVATION	FURNITURE (3 DESKS, 3 FILLING CABINETS, 9 CHAIRS, 3 WATER COOLER)		INSTITUTIONAL	REVENUE	60,000		
NATURE CONSERVATION	2 GEYSER 150 L		INSTITUTIONAL	REVENUE	10,000		
NATURE CONSERVATION	5 AIRCON 12 000 BTU		INSTITUTIONAL	REVENUE	50,000		
WASTE MANAGEMENT	2X 19 CBM COMPACTOR TRUCK + 1X SKIP LOADER TRUCK		INSTITUTIONAL	REVENUE	7,300,000	3,500,000	4,000,000
WASTE MANAGEMENT	SKIPS + 8X 6CBM SKIPS		INSTITUTIONAL	REVENUE	550,000	350,000	400,000
WASTE MANAGEMENT	1X TREE CRUSHER		INSTITUTIONAL	REVENUE	150,000		
WASTE MANAGEMENT	COMPUTER (1LAPTOP)		INSTITUTIONAL	REVENUE	15,000		
WASTE MANAGEMENT	1X SOFTWARES		INSTITUTIONAL	REVENUE	5,000		
WASTE MANAGEMENT	1 AIRCON 12000 BTU		INSTITUTIONAL	REVENUE	12,000		
WASTE MANAGEMENT	FURNITURE (3 DOUBLE DOOR FRIDGES)		INSTITUTIONAL	REVENUE	15,000		
WASTE MANAGEMENT	FURNITURE (3 DESKS, 3 FILLING CABINETS, 9 CHAIRS)		INSTITUTIONAL	REVENUE	60,000		
WASTE MANAGEMENT	STANDBY QUARTERS		INSTITUTIONAL	REVENUE	300,000		
COMMUNITY HALLS	CONSTRUCTION COMMUNITY HALL	BLOCK C	1,3,5	MIG	-		15,000,000
COMMUNITY HALLS	CONSTRUCTION OF DRIEKOPPIES HALL	DRIEKOPPIES	26	MIG	-		20,000,000
COMMUNITY HALLS	CONSTRUCTION OF COMMUNITY HALL	MDLADLA	20	MIG	19,824,148	5,147,017	
COMMUNITY HALLS	CONSTRUCTION OF COMMUNITY HALL	MGOBODZI	15	MIG	7,379,374	-	
ARTS AND CULTURE	COMPUTERS (1 LAPTOPS)		INSTITUTIONAL	REVENUE	15,000		

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
ARTS AND CULTURE	SOFTWARES (1 LAPTOP)		INSTITUTIONAL	REVENUE	5,000		
SPORTS RECREATION AND DEVELOPMENT	CONSTRUCTION OF SPORTS FACILITIES IN SCHOEMANSDAL	SCHOEMANSDAL	27,28,33	MIG	-		15,134,521
SPORTS RECREATION AND DEVELOPMENT	SPORTSFIELD MARKING EQUIPMENT		INSTITUTIONAL	REVENUE	50,000		
SPORTS RECREATION AND DEVELOPMENT	6 JOJO TANKS	STADIUMS	INSTITUTIONAL	REVENUE	50,000		
SPORTS RECREATION AND DEVELOPMENT	2X 3X3M GAZEBOS & 10 X 2M SHARK FIN BANNERS		INSTITUTIONAL	REVENUE	20,000		
SOCIAL SERVICES	COMPUTERS (3 LAPTOPS)		INSTITUTIONAL	REVENUE	45,000		
SOCIAL SERVICES	SOFTWARES (3 LAPTOP)		INSTITUTIONAL	REVENUE	15,000		
SOCIAL SERVICES	FURNITURE (2 FILLING CABINETS, 4 CHAIRS)		INSTITUTIONAL	REVENUE	10,000		
OFFICE OF THE DIRECTOR	FURNITURE (5 OOFICE DESKS, 15 CHAIRS, 5 FILLING CABINET)		INSTITUTIONAL	REVENUE	100,000		
WASTE WATER TREATMENT	ORLANDO SEWER	KOMATIPOORT	6	REVENUE	2,000,000		
ROADS	CONSTRUCTION OF BUS ROUTE PHASE 1	BUFFELSPRUIT	27,29	MIG	23,988,317		
ROADS	CONSTRUCTION OF BUS ROUTE PHASE 1	BUFFELSPRUIT	27,29	MIG			
ROADS	CONSTRUCTION OF GOBA BUS ROUTE(2.5KM)	GOBA	11	MIG	-		18,000,000
ROADS	CONSTRUCTION OF JEPPEES REEF BUS ROUTE PHASE 1(3KM)	JEPPEES REEF	28,32	MIG	20,157,231		
ROADS	CONSTRUCTION OF JEPPEES REEF BUS ROUTE PHASE 1(3KM)	JEPPEES REEF	28,32	MIG			
ROADS	CONSTRUCTION OF JEPPEES REEF BUS ROUTE PHASE 1(3KM)	JEPPEES REEF	28,32	MIG			
ROADS	CONSTRUCTION OF BUS ROUTE PHASE 1/STORM WATER	MBUZINI	13	MIG	5,450,126	20,000,000	15,064,780
ROADS	CONSTRUCTION OF BUS ROUTE PHASE 1	MGOBODZI	15	MIG		6,073,143	25,000,000

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
ROADS	CONSTRUCTION OF SCHOEMANSDAL BUS ROUTE PHASE 1	SCHOEMANSDAL	27,28,33	MIG	26,508,734	13,200,544	
ROADS	GRADERS X2		INSTITUTIONAL	REVENUE	4,000,000	4,000,000	4,000,000
ROADS	CONSTRUCTION OF A BRIDGE IN ORLANDO	KOMATIPOORT	6	REVENUE	500,000		
ROADS	4X BAKKIE		INSTITUTIONAL	REVENUE	800,000	800,000	
ROADS	5 X TAR CUTTER		INSTITUTIONAL	REVENUE	120,000	-	-
ROADS	2 X TIPPER TRUCK 10 CUBE		INSTITUTIONAL	REVENUE	1,200,000	1,200,000	-
ROADS	MOBILE BROOM X2		INSTITUTIONAL	REVENUE	300,000	-	-
WATER DISTRIBUTION	INSTALLATION OF RETICULATION (16KM), 2X RESERVOIRS(2.5ML) AND CONSTRUCTION OF WTW (5ML/PER DAY) IN EMJEJANE/CONSTRUCTION OF WTW	EMJEJANE	29	MIG	28,916,692	77,535,582	4,000,000
WATER DISTRIBUTION	UPGRADING OF WATER TREATMENT WORKS (4ML/PER DAY)	NAAS/BLOCK C	1,3,4	MIG	5,479,842	28,588,910	33,806,353
WATER DISTRIBUTION	REFURBISHMENT OF WTW			REVENUE	2,000,000	4,000,000	4,000,000
WATER DISTRIBUTION	REPLACE FENCING AT WTW & RESEVOIRS		INSTITUTIONAL	REVENUE	500,000	200,000	200,000
WATER DISTRIBUTION	MARLOTH PARK WTW 2ML/D PACKAGE PLANT	MARLOTH PARK	INSTITUTIONAL	REVENUE	6,000,000		
WATER DISTRIBUTION	CONSTRUCTION OF BULKLINE AND RETICULATION IN BHAQA/BULKLINE RETICULATIONN	BHAQA	13	MIG	12,215,203	-	
WATER DISTRIBUTION	DRIEKOPPIES REGIONAL BULK WATER SCHEME	DRIEKOPPIES	24,26	MIG	13,000,000	31,905,918	
WATER DISTRIBUTION	CONSTRUCTION OF ELEVATED TANK AND BOOSTER PUMP TO SUPPLY ZONE 10 EXTEND	JEPPEES REEF	28,32	MIG	20,000,000	17,836,776	

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
	EXISTING RETICULATION AT ZONE 10,11 & PHIGOGO, INSTALL BOOSTER PUMP FOR WATER SUPPLY TO KAMAKWELINTABA						
WATER DISTRIBUTION	EXTEND RETICULATION AND ELEVATED TANK 0.25 ML IN MADADENI	MADADENI	16	MIG			13,500,000
WATER DISTRIBUTION	CONSTRUCTION OF BULKLINE EXTENTION OF RETICULATION AND ELEVATED TANK AT MAGWENI	MAGWENI	9,17	MIG	-	7,500,000	10,619,775
WATER DISTRIBUTION	CONSTRUCTION OF ELEVATED TANK, BOOSTER PUMP AND EXTENTION OF RETICULATION IN MANDULO	MANDULO	12	MIG	8,000,000	-	-
WATER DISTRIBUTION	EXTEND RETICULATION (16KM) AT MDLADLA	MDLADLA	7	MIG	-		15,000,000
WATER DISTRIBUTION	SIBANGE REGIONAL WATER SCHEME	SIBANGE	16	MIG	13,590,939	-	-
WATER DISTRIBUTION	CONSTRUCTION OF BULKLINE, EXTENTION OF RETICULATION AND ELEVATED TANK AT STEENBOK	STEENBOK	8	MIG	-	7,500,000	12,544,357
WATER DISTRIBUTION	TRACTOR LAWN MOWERS		INSTITUTIONAL	REVENUE	100,000	100,000	100,000
WATER DISTRIBUTION	WORKSHOP TOOLS FOR PUMPS MAINTENANCE, BRUSH CUTTERS		INSTITUTIONAL	REVENUE	500,000	500,000	400,000
WATER DISTRIBUTION	STANDBY QUARTERS FURNITURE (FRIDGES, STOVES, MATTRESS, MICROWAVE, CHAIRS)		INSTITUTIONAL	REVENUE	200,000	200,000	200,000
WATER DISTRIBUTION	MOBILE WATER PUMPS X2		INSTITUTIONAL	REVENUE	200,000	200,000	200,000
WATER DISTRIBUTION	BULK FLOW METERS - SCADA CONTROLLED		INSTITUTIONAL	REVENUE	1,000,000	1,000,000	1,000,000

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
WATER DISTRIBUTION	WATER TANKERS X3		INSTITUTIONAL	REVENUE	2,800,000	3,000,000	3,000,000
WATER DISTRIBUTION	TLB X3 - URBAN (MALELANE, KOMATIPOORT)		INSTITUTIONAL	REVENUE	1,100,000	1,100,000	1,100,000
WATER DISTRIBUTION	HONEY SUCKER - MARLOTH PARK, KOMATIPOORT, MALELANE		INSTITUTIONAL	REVENUE	-	2,000,000	1,400,000
WATER DISTRIBUTION	PHOSAVILLE BOOSTER PUMP STATION UPGRADE	PHOSAVILLE	INSTITUTIONAL	REVENUE	800,000		-
WATER DISTRIBUTION	TONGA RAW WATER & CLEAR WATER PUMP STATION UPGRADE	TONGA	INSTITUTIONAL	REVENUE	2,000,000	2,000,000	3,000,000
WATER DISTRIBUTION	RENOVATION OF STANDBY QUARTERS		INSTITUTIONAL	REVENUE	200,000	200,000	200,000
WATER DISTRIBUTION	REPLACEMENT OF REDUNDANT LDV BAKKIES X 6		INSTITUTIONAL	REVENUE	1,400,000	1,400,000	1,400,000
WATER DISTRIBUTION	COMPUTERS AND LAPTOPS (SATELITE OFFICES)		INSTITUTIONAL	REVENUE	50,000	50,000	50,000
WATER DISTRIBUTION	SOFTWARES		INSTITUTIONAL	REVENUE	10,000	10,000	10,000
WATER DISTRIBUTION	SUPPLY NEW PUMPS AND MOTORS	NKOMAZI AREA	INSTITUTIONAL	REVENUE	3,500,000	3,000,000	3,000,000
WATER DISTRIBUTION	EXTENTION OF RETICULATION IN SCHOEMANSDAL	SCHOEMANSDAL	27	WSIG			5,000,000
WATER DISTRIBUTION	EXTENTION OF RETICULATION IN KAMHLUSHWA EXT 2	KAMHLUSHWA	21	WSIG			4,457,239
WATER DISTRIBUTION	WATER SUPPLY FOR MKWARU-MKWARU	MKHWARUKHWA RU	30	WSIG	2,050,000	-	
WATER DISTRIBUTION	EXTENTION OF RETICULATION AND CONSTRUCTION OF A RESEVOIR IN GOBA	GOBA	11	WSIG	19,285,239	-	
WATER DISTRIBUTION	REFURBISHMENT OF EXISTING BULK INFRASTRUCTURE AND EXTENTION OF	BUFFELSPRUIT	27,29	WSIG	5,886,761	34,000,000	10,436,335

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
	RETICULATION IN BUFFELSPRUIT						
WATER DISTRIBUTION	REPLACEMENT OF ASBESTOS / AC PIPELINES TO UPVC IN NKOMAZI AREA	NKOMAZI AREA	INSTITUTIONAL	WSIG			1,000,000
WATER DISTRIBUTION	EXTEND WATER RETICULATION AT SCHULZENDAL	SCHULZENDAL	31	WSIG	6,678,000	-	-
WATER DISTRIBUTION	EXTENTION OF RETICULATION IN LOUVILLE	LOUVILLE	30	WSIG			11,886,426
WATER DISTRIBUTION	REFURBISHMENT OF BOREHOLES IN NKOMAZI LOCAL MUNICIPALITY	NKOMAZI AREA	INSTITUTIONAL	WSIG			3,220,000
WATER DISTRIBUTION	REFURBISHMENT AND UPGRADING OF 2ML PACKAGE PLANT IN GOMORA/ UPGRADING OF 2ML PACKAGE PLANT	GOMORA	18	WSIG	2,000,000		
WATER DISTRIBUTION	EXTENTION OF RETICULATION AND BULKLINE IN MASIBEKELA/BATSAKATSINI /BULKLINE	MASIBEKLA	14	MIG			16,000,000
WATER DISTRIBUTION	CONSTRUCTION OF ELEVATED TANK AND RETICULATION IN KHUMBULA EKHAYA/ELEVATED TANK	PHIVA	10	MIG	-		10,000,000
WATER DISTRIBUTION	REFURBISHMENT OF EXISTING BULK INFRASTRUCTURE AND EXTENTION OF RETICULATION IN BUFFELSPRUIT/RESERVOIR AND ELEVATED TANK	BUFFELSPRUIT	29	WSIG	5,500,000	6,000,000	
WATER DISTRIBUTION	EXTENTION OF RETICULATION AND CONSTRUCTION OF A RESEVOIR IN GOBA/RESEVIOR ELEVATED TANK	GOBA	11	WSIG	3,600,000		

SECTION	PROJECT DESCRIPTION	LOCATION	WARD	FUNDING	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
WATER DISTRIBUTION	REFURBISHMENT AND UPGRADING OF 2ML PACKAGE PLANT IN GOMORA/ REFURBISHMENT	GOMORA	18	WSIG			4,000,000
WATER DISTRIBUTION	CONSTRUCTION OF A RESERVOIR AT MABUDZENI	MABUDZENI	13	WSIG			5,000,000
ELECTRICITY DISTRIBUTION	2 4TON TRUCKS		INSTITUTIONAL	REVENUE	1,200,000		
ELECTRICITY DISTRIBUTION	MV INFRASTRUCTURE NETWORKS	NKOMAZI AREA	NKOMAZI AREA	REVENUE	4,000,000	4,000,000	4,000,000
ELECTRICITY DISTRIBUTION	MARLOTH PARK ELECTRIFICATION	MARLOTH PARK	7	REVENUE	1,500,000	1,500,000	1,500,000
ELECTRICITY DISTRIBUTION	NKOMAZI SMART METERING		NKOMAZI AREA	REVENUE	1,300,000	1,300,000	1,400,000
				MIG	204,510,606	215,287,890	223,669,786
				REVENUE	72,099,000	41,090,000	37,270,000
				WSIG	45,000,000	40,000,000	45,000,000
TOTAL CAPITAL BUDGET					321,609,606	296,377,890	305,939,786

2.8 TARRIF SCHEDULE

2.8.1 Property rates tariffs

In terms of Sections 2, 7, 8 and 14 of the Local Government: Municipal Property Rates Act 6 of 2004 ("the Act"), read with Sections 4(1)(c)(ii) and 11(3)(i) and 75A of the Local Government: Municipal Systems Act 32 of 2000, the following rates in the Rand BE LEVIED for the financial year 1 July 2018 to 30 June 2019, on the market value of property or on the market value of a right in property within the area of jurisdiction of the Council as appearing in the valuation roll, in respect of the various categories of properties set out below:

Category	Ratio	Rate in the Rand by 4% Approved 2018/19	Rate in the Rand by - Proposed 2019/20
Residential	1.00	0.0080	0.00842
Industrial	2	0.0160	0.01683
Business and Commercial	2.00	0.0160	0.01683
Farms – Agriculture	0.25	0.0020	0.00210
Farms – Commercial	2.00	0.0160	0.01683
Farms – Residential	1.00	0.0080	0.00842
Farms – Other	0.25	0.0020	0.00210
State Owned Properties	2.00	0.0160	0.01683
Municipal Properties	2.00	0.0160	0.01683
Public Services Infrastructure (PSI)	0.25	0.0020	0.00210
Smallholdings – Agriculture	0.25	0.0020	0.00210
Smallholdings – Commercial	2.00	0.0160	0.01683
Smallholdings – Residential	1.00	0.0080	0.00842
Smallholdings – Other	0.25	0.0020	0.00210
Informal Settlements	1.00	0.0080	0.00842
Mining and Quarries	2.00	0.0160	0.01683
Vacant Land	0.25	0.0020	0.00210

Protected Areas	1.00	0.0080	0.00842
National Monuments	1.00	0.0080	0.00842
Multiple Purpose	2.00	0.0160	0.01683

The rates levied in terms of paragraph 1 above **SHALL BECOME DUE AND PAYABLE** in twelve equal instalments on fixed days for twelve consecutive months, these being the due date stipulated in the account sent to the ratepayer.

Interest at the prime rate of the Nkomazi Local Municipality's bankers (currently ABSA Bank Ltd) will **BE CHARGED** per month or part thereof on all arrear assessment rates at the applicable interest rate, adjusted quarterly as specified in Schedule E - Tariffs for Financial Services.

In terms of Section 15(1)(b) of the Act read with Council's Property Rates Policy, the Council grants, the following reduction in market value and rebates on the rate levied for the financial year 2018/2019 to any owner of rateable property in the following circumstances:

- a) That in terms of section 17(h) of the Municipal Property Rates Act, No. 6 of 2004, the impermissible value of the market value of a property assigned to the residential category in the valuation roll or supplementary valuation roll, **BE DETERMINED as R 15 000.**
- b) Indigent **household** – Owner of residential property, registered in terms of Council's approved indigent policy, **BE EXEMPTED** from paying of property rates.
- c) **Child headed households** – That a child headed household registered in terms of Council's approved indigent policy, **BE EXEMPTED** from paying of Property Rates.
- d) **Age / Pensioners reduction, Disability grantees and medically boarded persons** – That in addition to the reduction in a) above and subject to requirements as set out in Council's Rates Policy, an additional reduction of **R15, 000.00** on the market value of residential property owned by person older than 60 years of age or registered as "Life right use" tenant in deeds office (Age /Pensioner reduction), disability grantees and medically boarded persons **BE GRANTED.**
- e)
- f) **Aged / Pensioners rebate, Disability grantees and medically boarded persons** – That in addition to the reduction in a) and d) above, an additional rebate **BE GRANTED** in respect of sliding scale based on average monthly earnings.

The applicant must:

- i. be the registered owner of the property or registered as “Life right use “tenant in deeds office.
- ii. produce a valid identity document;
- iii. must be at least 60 years of age upon application, provided that where couples are married in community of property and the property is registered in both their name, the age of the eldest will be the qualifying factor, **or** approved disability grantee **or** approved medically boarded person;
- iv. not be in receipt of an indigent assessment rate rebate;
- v. must reside permanently on the property concerned which consists of one dwelling only and no part thereof is sub-let;
- vi. confirm the aforementioned details by means of a sworn affidavit and / or latest income tax assessment.
- vii. On approval, the following rebates will be applicable;

Average Monthly earnings I respect of preceding 12 months	
R0.00 to R3350.00 (2x state pensions when amended)	100% rebate on assessment rates
R3350.01 to R5330.00	85% rebate on assessment rates
R5330.01 to R6,830.00	70% rebate on assessment rates
R6.830.01 to R8,330.00	55% rebate on assessment rates
R8,330.01 to R12,330.00	40% rebate on assessment rates

- viii. That the minimum “average monthly earnings” be adjusted annually and effective in accordance with National Government Budget announcement in respect of state pensions.
- g) **Municipal** – That non-trading service **BE EXEMPTED** from paying of property rates.
 - h) **Sporting Bodies** - used for the purposes of amateur sport and any social activities which are connected to sport: **40% REBATE** in respect of the amount levied as rates on the relevant property but subject to existing agreements between club and Council not determining a different position.
 - i) **Welfare organisations** - registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), **BE REBATED 100%** in respect of the amount levied as rates on the property.

j) **Public benefit organizations/Non-Governmental Organisations (NGO's) and Cultural Organisations-** approved in terms of section 30 of the Income Tax Act 58 of 1962, read with Items 1, 2 and 4 of the Ninth Schedule to that Act, **BE REBATED 100%** in respect of the amount levied as rates on the property.

k) **Protected areas/nature reserves/conservation areas** – That protected areas/nature reserves/conservation areas **BE EXEMPTED** from paying of Property Rates.

l) **Private schools, Universities, Colleges and Crèches**

- i. Private (Independent) primary and secondary schools (regardless of whether subsidized or not), registered as educational institutions, **BE REBATED** at **40%** in respect of the amount levied as rates on the relevant property, subject to prior application and submission of prior years audited financial statements.
- ii.
- iii. Private (Independent) Universities and colleges, registered as educational institutions not subsidized by state, **20% BE REBATED** in respect of the amount levied as rates on the relevant property
- iv. Crèches, registered as educational institutions, **40% BE REBATED** in respect of the amount levied as rates on the relevant property.

m) **Vacant unimproved stands** - That a **50% rebate BE GRANTED** on residential property on which a dwelling unit(s) is/are being constructed and which will be used exclusively for that purpose, subject to the following conditions

- i. That an approved building plan is supplied;
- ii. That a residential dwelling unit(s) be constructed on the property;
- iii. That the 50% rebate be granted for a maximum period of twenty four (24) months from the date the approved building plan was supplied;
- iv. That the occupation certificate be supplied at the end of the twenty four (24) month period;
- v. That the failure to supply the occupation certificate will result in a reversal of the 50% rebate already granted; and
- vi. That in the event that the said property is sold prior to the issue of the occupation certificate, the rebate already granted be reversed.

n) **Businesses – New Businesses**

Private own towns – Phase in 3 years 75% - 50% - 25%

Residential – Consolidated or Notarial Title - 2 stands: 20%

- 3 stands : 30%

Rebates in respect of items 4b) to m), but excluding f)- Municipal and j) - Protected areas/nature reserves/conservation areas, **BE SUBJECT** to the submission and approval of required application.

2.8.2 Electricity tariffs

<u>ELECTICITY</u>	Approved 2018/19	Proposed 2019/20
Basic charge Residential	152.67	100.00
Energy charge Residential Kwh	1.3977	1.62
Basic charge Business <70 Amp (single phase)	455.35	529.25
Energy charge Business <70 Amp (single phase)	1.5171	1.76
179Basic charge Business <150 Amp (three phase)	814.44	946.62
Energy charge Business <150 Amp (three phase)	1.4628	1.70
Basic charge Business >150 Amp (three phase)	1239.34	1,440.48
Demand charge Business >150 Amp (KVA three phase)	191.42	222.49
Energy charge Business >160 Amp (three phase)	0.9411	1.09
Domestic Prepaid Tariff	1.6955	1.97

2.8.3 Water Tariffs

<u>WATER</u>	Approved 2018/19	Proposed 2019/20
Basic charge	132.49	100.00
Water Residential consumers 0-6 kl		
Water Residential consumers 6-25 kl	6.76	7.30
26-40 kl	7.43	8.02
41-60 kl	8.19	8.84
61 and more	9.01	9.73
Water Business consumers	13.11	14.16
Water tanker services per 5000 litre	447.71	483.53
MARLOTH PARK		
Basic Charge	33.13	35.78

CONSUMER DEPOSITS	Approved 2018/19	Proposed 2019/20
Water/electricity (Residential)	1,500.00	1,500.00
Water deposit Marloth Park	500.00	500.00
Water/electricity (Business)	10,000.00	10,000.00

2.8.4 Sanitation Tariffs

SANITATION	Approved 2018/19	Proposed 2019/20
Sewerage Fixed charge (1st 2 points)	212.63	229.64
Sewerage (Additional Points) per point	80.02	86.42
Available charge – Empty stands	105.28	10.00
Sewerage charge Mhlatikop per kl	4.22	4.56
Sewerage Fixed Charge 1-2 points Hectorspruit	96.85	104.60
Sewerage add. Points Hectorspruit per point	48.00	51.84
Chemical toilet per day	1,175.73	1,269.79
Sewerage dumping per load	169.81	183.40

2.8.5 Refuse Tariffs

Details	Approved 2018/19	Proposed 2019/20
Refuse Residential once a week services	73.54	79.43
Refuse Residential twice a week services	148.45	160.33
Refuse Residential Rural once a week services	35.54	38.38
Refuse Business once a week services	98.11	105.96
Refuse Business twice a week services	234.45	253.21
Business - (one container)	226.20	244.29
- 1.75cubic meters (20 containers)	4,524.69	4,886.66
- 2.5cubic meters (29 containers)	5,665.56	6,118.80
Public Institutions Schools/Clinics	186.57	201.50
Clearing Grass and Bushes on Open Stands	1,421.05	1,534.73
Clearing of General Waste on Open Stands	999.56	1,079.52
Removal of Building Rubble	999.56	1,079.52
Removal of Garden Refuse	566.01	611.29
Cutting of Large Trees	566.01	611.29
REFUSE DISPOSAL		Proposed 2019/20
Condemned foodstuffs 500kg or part thereof		R259.00 per 500 kg
Domestic and Garden solid waste not exceeding 500kg except industrial waste		Zero rated
Refuse disposal for each 250kg – Special Industrial waste		R134
Refuse Disposal clean compostable garden refuse exceeding 500kg		R108
Disposal of clean building rubble per 500kg		R259 per 500 kg
Disposal of Soil, usable as cover material		Zero rated
Mixed waste (Soil,paper,rubble etc.)		R259 per 500kg

2.8.6 Other Tariffs

Details	Approved 2018/19	Proposed 2019/20
Building Plan Fees	11.87 per sqm	12.82 per sqm
Pavement Deposit	1,108.94	1,197.65
Town Planning Category 1 Development Applications		
Division of farm land	3,781.70	4,084.24
Reason for decision of municipal planning tribunal, land development officer or appeal authority	1743.4152	1,882.89
Rezoning:		
(a) One Erf	5018.34	5,419.81
(b) Every erf Additional to the First Erf per Erf	545.00	588.60
Establishment of a township	12343.82	13,331.33
Amendment of a township establishment application:		
(a) If already approved by the Municipality	12343.82	13,331.33
(b) If not already approved by the Municipality	3745.03	4,044.63
Sub-division of land:		
(a) For first five (x5) erven	513.47	554.55
(b) Six (x6) plus erven	68.01	73.45
Consolidation of Land	513.47	554.55
Consent Use	1271.34	1,373.05
Certificates:		
(a) Zoning Certificates per Certificate	141.72	153.06
(b) Any Other certificate per Certificate	141.72	153.06
Division of township	12343.82	13,331.33
Phasing/cancellation of approved layout plan	1569.9575	1,695.55
Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of the land	611.03	659.92
Amendment or cancellation of a general plan of a township	1729.61	1,867.98
Permanent closure of a public place per closure	523.3263	565.19
Development on communal land	5018.9634	5,420.48
Material amendments to original application prior to approval/refusal	50% of original application fee	50% of original application fee

Details	APPROVED 2018/19	PROPOSED 2019/20
CATEGORY 1 LAND USE APPLICATIONS		
Sub-division of land provided for in land use scheme or town	513.47	554.55
Consolidation of land	513.47	554.55
Subdivision and consolidation of land	513.47	554.55
Consent use	1,271.34	1,373.05
The removal, amendment or suspension of a restrictive title condition relating to the density of residential development	611.03	659.92
Temporary use: prospecting rights	1,271.34	1,373.05
Tempoorary use: other rights	758.86	819.57
Material amendements to original application prior to approval/refusal	50% of original application fee	50% of original application fee
CATEGORY 2 LAND USE APPLICATIONS		
Sub-division of land provided for in land use scheme or town planning scheme	513.47	554.55
Consolidation of land	513.47	554.55
Subdivision and consolidation of land	513.47	554.55
Consent use	1,271.34	1,373.05
The removal, amendment or suspension of a restrictive title condition relating to the density of residential development	611.03	659.92
Temporary use: prospecting rights	1,271.34	1,373.05
Tempoorary use: other rights	758.86	819.57
Material amendements to original application prior to approval/refusal	50% of original application fee	50% of original application fee
MISCELLANEOUS FEES		
Erection of a second dwelling	1,167.86	1,261.29
Relaxation of height restriction	1,193.48	1,288.96
Relaxation of building line	1,174.76	1,268.74
Consideration of site development plan	1,174.76	1,268.74
Extension of validity period of approval	1,174.76	1,268.74
Public hearing and inspection	3,430.64	3,705.10
Re-issuing of any notice of approval of any application	253.28	273.54
Deed search and copy of the title deed	160.64	173.49
Public Notice:		
(a) Public Notice and advertisements in the legal section of the paper.	1,569.96	1,695.55
(b) Public Notice and advertisements in the body in the body of the paper	2,826.51	3,052.63
	-	-
Way leave application (application to determine where the council's services are located or a specific area where new services are to be installed)	2493.332768	2,692.80
Any other application not provided for elsewhere in this schedule of fees	3,430.64	3,705.10
COPIES		
Spatial Development Framework	-	-
(a) Hard Copy per region	171.48	185.20
(b) In electronic format per region	80.81	87.28
Copy of the Land Use Scheme or Town Planning Scheme (Scheme Book)	395.20	426.82
Scheme Regulations per set	657.35	709.94
Search fees per erf	26.61	28.74
Diagrammes per diagramme	26.61	28.74

Details	Approved 2018/19	Proposed 2019/20
SUNDRY TARIFFS:		
1. Reason for Council's decision	1,576.12	1,702.21
2. Building relaxations Fees	1,244.23	1,343.77
3. General information (written)	21.74	21.74
4. Building Inspections: Swimming pools	232.98	251.62
5. Sub Division of Stand – service contribution (civil)	11,760.37	12,701.20
ESTATES & BUILDINGS : RENTAL		
Entrance Fees:		
Henk van Rooyen Park	-	-
Property Owner	Free	Free
Non Property Owner	71.34 per person	77.04 per person
Rental Recreation Centre	175.75 per day	189.81 per day
Lionspruit		
Non Property Owner	84.47	91.22
Safari Game Vehicles	262.80	283.83
Season Tickets - Property Owner (1 st ticket)	Free	Free
CEMETERIES		
URBAN		
Burial Fees:		
Within jurisdiction - Adults	1,077.50	1163.70
Nl. (Kaapmuiden) - Children	706.76	763.30
(Malelane & Hectorspruit) - Internment in one grave – additional	310.67	335.53
Outside jurisdiction - Adults	1,295.26	1398.88
- Children	859.76	928.54
Enlargement of Grave	215.87	233.14
Reserving Graves:		
Per grave per person resident in jurisdiction at time of decease	539.69	582.86
Per grave per person NOT resident in jurisdiction at time of decease	967.69	1045.10
Per niche	322.87	348.70
Wall of Remembrance:	-	0.00
Per single niche, per single emplacement	539.69	582.86
Per Double niche, per double emplacement	967.69	1045.10
Memorial Stones:	-	0.00
Consent for erection of memorial stone	310.67	335.53
Re-opening of Graves	539.69	582.86
RURAL		
Burial Fees:		
In jurisdiction - Adults	172.70	186.51
Nl. (Kamhlushwa) - Children	77.01	83.17
- Internment in one grave – additional	53.50	57.78
Outside jurisdiction - Adults	215.87	233.14
- Children	131.40	141.91
Enlargement of Grave	55.37	59.80
Reserving Graves:		
Per grave per person resident in jurisdiction at time of decease	539.69	582.86
Per grave per person NOT resident in jurisdiction at time of decease	967.69	1045.10
Memorial Stones:		
Consent for erection of memorial stone	150.17	162.19
Wall of Remembering:		
Per single niche	539.69	582.86
Re-opening of Graves	539.69	582.86

Details	Approved 2018/19	Proposed 2019/20
HAWKER FEES		
Rent of Site Fee (per month)	35.19	38.01
License Application Fee	122.64	132.45
Hawker License (per annum)	263.38	284.45
Taxi Rank Fees (per annum)	395.07	426.67
BANNERS, POSTERS & ADVERTISEMENT		
Deposit: Posters (excluding elections)	1,107.54	1196.14
Deposit: Posters in a elections	1,661.31	1794.22
Deposit: For each banner	1,107.54	1196.14
Application Fee for Public Display of Advertisement Boards	668.51	722.00
Public Display of Advertisement Boards smaller than 6 m ²	1,661.31	1794.22
Public display of Advertisement Boards bigger than 6 m ²	4,437.28	4792.26
Advertisement on Municipal Statements	494.59	534.15
Display of Billboards	11,094.84	11982.43
Illuminated Signs	179.62	193.99
Temporary Signs	179.62	193.99
Street Name Advertising Structures	1,661.80	1794.74
Loose Standing Signs	1,661.80	1794.74
Street Light Poles (N4)	12,924.44	13958.40
Advertisement on Municipal Trucks	6,653.68	7185.97
Poundage Fee	179.77 per day	194.15 per day
Furnishing of information and issuing of Certificates:		
Application of Safety Certificate	110.76	119.62
Issuing of Safety certificate	221.50	239.22
LIBRARY		
Membership Fees: Adult per year	110.76	119.62
Membership Fees: Children under 18 years, pensioner & students	43.17	46.63
Penalties: Books per week	3.76	4.06
Visitor's Deposit	267.50	288.90
FEE GENERAL CLEANSING:		
i) Removal of building rubbish	492.57	531.98
ii) Removal of gardening rubbish	128.69	138.98
iii) Cleaning of Stand	492.57	531.98
FURNISHING OF INFORMATION AND ISSUING OF CERTIFICATES		
Clearance Certificates/clearance Cost		
Schedule/Duplicate/extension	99.49	107.45
Valuation Certificates	79.78	86.16
Search Fees	79.78	86.16
Photocopies: - A4-size	2.01	2.17
- A3-size	2.01	2.17
Colour copies - A4	3.00	3.24
Internet Fees: - 20 Min	16.14	17.43
- 30 Min	24.12	26.05
- 1 Hour	49.27	53.22
- 5 Hours	163.22	176.28
Tender documents	953.01	1,029.25
Faxes per page	5.16	5.57
Cheque Refer to Drawer	267.50	288.90
Copy of Voter Roll	5.16 per page	5.57 per page
Copies of Valuation Roll	5.16 per page	5.57 per page
Electronic Copy of Valuation Roll	1,650.21	1,782.22

Details	Approved 2018/19	Proposed 2019/20
CONNECTION FEES:		
WATER		
Nkomazi	3,220.79	3,478.45
25mm	3,708.33	4,005.00
Water connection Rural areas	788.11	851.16
Deposits Rural areas	610.09	658.90
Testing of Water Meter	331.74	358.28
Supply and Installation of meter	Actual cost +15% larger than 25mm	Actual cost +15% larger than 25mm
Changes in installation	Actual cost +15% larger than 25mm	Actual cost +15% larger than 25mm
Civil Service Contribution	12,203.22	13,179.48
ELECTRICITY		
Nkomazi - single phase	5,653.46	6,105.74
- 3 phase	9,430.92	10,185.39
- single phase pre-paid	3,313.27	3,578.33
3 phase pre-paid	4,881.44	5,271.95
Temporary Connection	337.77	364.79
Connection due to non payment	444.32	479.86
Call out - Nkomazi	1,142.43	1,233.82
Tampering with meter	7,102.01	7,670.17
Use of fire hydrant	508.65 plus labour	549.34
Testing	Actual cost +15%	Actual cost +15%
Supply and Installation of meter box	Actual cost +15%	Actual cost +15%
Changes in installation	Actual cost +15%	Actual cost +15%
Service contribution (civil)	4,331.57	4,678.10
CLINIC FEES		
Health Certificate	1,022.33	1,104.12
Water Test Result - Bacterial	1,170.94	1,264.62
- Chemical	580.31	626.74
BUSINESS FEES		
Business License per annum	665.72	718.98
Application of Business License	267.72	289.14
Other Chargeable Properties:		
RDP Houses	36.20	39.09

Details	Approved 2018/19	Proposed 2019/20
BULK SERVICE CONTRIBUTIONS		
Residential 1 – Per residential unit	61,828.83	66,775.13
Residential 2 – Per residential unit	43,732.58	47,231.19
Residential 3 – Per 100m ² floor area	37,323.49	40,309.37
Second dwellings – Per application	37,510.08	40,510.89
Offices – Per 100m ² building floor area	34,684.46	37,459.21
Hotels & Hostels - Per 100m ² building floor area	27,030.90	29,193.37
Doctors & Dentists- Per 100m ² building floor area	35,849.93	38,717.93
<u>Schools & Creches:</u>		
Buildings – Per 100m ² building floor area	20,886.80	22,557.74
Size of the Stand- per ha	282,752.86	305,373.09
Dry Industrial – Per 100m ² of building floor area	33,930.45	36,644.88
Wet Industrial – Per 100m ² of building floor area	91,423.71	98,737.61
<u>Clubs & Sport Facilities:</u>		
Buildings – Per 100m ² of building floor area	15,457.21	16,693.79
Size of the Stand – per ha	278,789.58	301,092.75
<u>Sport Stadiums:</u>		
Buildings – Per 100m ² of building floor area	28,652.35	30,944.54
Size of the Stand – per ha	278,789.58	301,092.75
Warehouses – Per 100m ² of building floor area	8,671.12	9,364.81
Parks – per ha	278,789.58	301,092.75
Laundries– Per 100m ² of building floor area	44,863.59	48,452.68
Butchery– Per 100m ² of building floor area	48,728.80	52,627.10
Hairdressers– Per 100m ² of building floor area	67,938.09	73,373.13
Panel Beaters– Per 100m ² of building floor area	34,840.41	37,627.64
<u>Nursery:</u>		
Buildings – Per 100m ² of building floor area	16,211.22	17,508.11
Size of the Stand – per ha	278,789.58	301,092.75
Hospitals - Per 100m ² of building floor area	71,253.93	76,954.25
Restaurants – Per 100m ² of building floor area	46,748.62	50,488.51
Other commercial, excl. shopping centres – per 100m ² floor area	45,912.64	49,585.65
Institutional – per 100m ² building floor area	44,958.75	48,555.45
<u>Agricultural holding:</u>		
Buildings – per Residential Unit	45,815.32	49,480.55
Size of the stand – per ha	47,125.62	50,895.67
Laboratories – per 100m ² of building floor area	31,763.57	34,304.66
Bus Depots – Per Bus facility	35,626.98	38,477.13
<u>Other Developments:</u>		
Water Services – per kl AADD	18,850.24	20,358.26
Sewer Services – per kl AWWF	18,850.24	20,358.26
Electrical Services – Per KVA	2,450.55	2,646.59
Roads & Stormwater – Sum	-	-
LINK SERVICE CONTRIBUTIONS:		
To be Determined per Application		
ROADS		
Grader	865.33 per hour	934.55 per hour
TLB	493.71 per hour	533.21 per hour
High up	3590.5 per hour	3877.74per hour

Details	Approved 2018/19	Proposed 2019/20
STADIUMS		
PSL Teams	22,919.40	24,752.95
First Division	1,490.51	1,609.75
Vodacom Teams	1,107.45	1,196.05
Promotion Teams	556.40	600.91
School Activities	417.30	450.68
Churches	5,735.20	6,194.02
NGO's and CBO's	695.50	751.14
Government Departments	1,048.60	1,132.49
Festival and Big events	63,130.00	68,180.40
Funerals	1,380.30	1,490.72
Other	834.60	901.37
COMMUNITY HALLS		
Churches	642.00	693.36
Wedding and Parties	2,134.65	2,305.42
Beauty Contest	2,295.15	2,478.76
Music Festival/Disco/DJ	2,295.15	2,478.76
Government Department	834.60	901.37
NGO's and CBO's	353.10	381.35

Details	Approved 2018/19	Proposed 2019/20
GIS SERVICES AND PRODUCTS		
MAP TYPE AND SIZE		
A0 Colour Copy	218.39	235.86
A0 Monochrome Copy	125.74	135.80
A1 Colour Copy	145.60	157.24
A1 Monochrome Copy	81.94	88.49
A2 Monochrome Copy	107.15	115.72
A2 Monochrome Copy	56.73	61.26
A3 Colour Copy	69.33	74.88
A3 Monochrome Copy	37.82	40.84
A4 Colour Copy	31.51	34.04
A4 Monochrome Copy	12.61	13.61
PLAN TYPE AND SIZE		
A0 Copies on paper R/Copy	110.93	119.80
A0 Copies on gloss photo R/Copy	189.09	204.21
A1 Copies on paper R/Copy	75.63	81.68
A1 Copies on gloss photo R/Copy	113.45	122.53
A2 Copies on paper R/Copy	50.42	54.46
A2 Copies on gloss photo R/Copy	88.24	95.30
A3 Copies on paper R/Copy	37.82	40.84
A3 Copies on gloss photo R/Copy	50.42	54.46
A4 Copies on paper R/Copy	25.21	27.23
A4 Copies on gloss photo R/Copy	40.34	43.57
GIS DIGITAL DATA		
Cost per CD/DVD per Kilobyte - Shapefile, Jpeg, Tiff and DXF files	0.19	0.20
Cost per CD/DVD PER KILOBYTE		
DIGITAL AERIAL PHOTOGRAPHY AND CONTOURS		
AERIAL PHOTOS		
Cost per CD	226.90	245.05
Cost per Title	63.03	68.07
Cost per complete set	63,028.35	68,070.62
CONTOURS		
Cost per CD	189.09	204.21
Cost per Title	18.91	20.42
Cost per complete set	1,890.85	2,042.12
MAPBOOK ON CD/HARDCOPY		
Scale 1:2500 or 1:5000 – A3 sheet size when printed. (Cadastral data available farm, stand, township etc.)	252.11	272.28

Details	Approved 2018/19	Proposed 2019/20
BUSINESS LICENSING		
Wholesalers	1403.51	1,515.79
Supermarket	1052.63	1,136.84
General Dealer	1052.63	1,136.84
Hardware	964.91	1,042.11
Café/Restaurant	789.47	852.63
Tuck Shop/Spaza Shop	789.47	852.63
Motor Spares/workshop Related	964.91	1,042.11
Butchery	789.47	852.63
Street Hawkers/Market Stalls	280.70	303.16
Car wash	280.70	303.16
Accommodation and Lodging	1315.79	1,421.05
Salon	877.19	947.37
RENEWALS		
Wholesalers	929.82	1,004.21
Supermarket	614.04	663.16
General Dealer	604.39	652.74
Hardware	511.40	552.32
Café/Restaurant	325.44	351.47
Tuck Shop/Spaza Shop	278.95	301.26
Motor Spares/workshop Related	418.42	451.89
Butchery	232.46	251.05
Street Hawkers/Market Stalls	139.47	150.63
Car wash	139.47	150.63
Accommodation and Lodging	614.04	663.16
Saloon	438.60	473.68
Endorsement	883.33	954.00
Compliance	1394.74	1,506.32
Extension	883.33	954.00
Transfer of Business ownership	2324.56	2,510.53
Duplicate Trading Licence	2324.56	2,510.53
Penalty (Non-Compliance)	1394.74	1,506.32

Details	Approved 2018/19	Proposed 2019/20
STADIUMS		
PSL Teams	22 919,40	24 752.95
First Division	1 490,51	1 609.75
Vodacom Teams	1 107,45	1 196.05
Promotion Teams	556,40	600.91
School Activities	417,30	450.68
Churches	5 735,20	6 194.02
NGO's and CBO's	695,50	751.14
Government Departments	1 048,60	1 132.49
Festival and Big events	63 130,00	68 180.40
Funerals	1 380,30	1490.72
Other	834,60	901.37
Community halls		
Churches	642,00	693,36
Wedding and Parties	2 134,65	2 305,42
Beauty Contest	2 295,15	2 478,76
Music Festival/Disco/DJ	2 295,15	2 478,76
Government Department	834,60	901,37
NGO's and CBO's	353,10	381,35

<u>Details</u>	Approved 2018/19	Proposed 2019/20
CONSUMER DEPOSITS		
Water/electricity (Residential)	1 500,00	1 500,00
Water deposit Marloth Park	500,00	500,00
Water/electricity (Business)	10 000,00	10 000,00

<u>Details</u>	Approved 2018/19	Proposed 2019/20
SUNDRY TARIFFS:		
1. Reason for Council's decision	1 576,12	1 702,21
2. Building relaxations Fees	1 244,23	1 343,77
3. General information (written)	21,74	21,74
4. Building Inspections: Swimming pools	232,98	251,62
5. Sub Division of Stand – service contribution (civil)	11 760,37	12 701,20

Business Licences 2019/2020		
<i>Description</i>	<i>Approved 2018/19</i>	<i>Proposed 2019/2020</i>
Wholesalers	R1403.51	1 515,79
Supermarkets	R1052.63	1 136,84
General dealers	R1052.63	1 136,84
Hardware	R964.91	1 042,11
Café/ Restaurant	R789.47	852,63
Tuck shops/ Spaza shops	R789.47	852,63
Motor spares/ workshop related	R964.91	1 042,11
Butchery	R789.47	852,63
Street hawkers /market stalls	R280.70	303,16
Car wash	R280.70	303,16
Accommodation and lodging	R1315.79	1 421,05
Saloon	R877.19	947,37

Renewals		
<i>Description</i>	<i>Approved 2018/19</i>	<i>Proposed 2019/2020</i>
Wholesalers	R929.82	1 004,21
Supermarkets	R614.04	663,16
General dealers	R604.39	652,74
Hardware	R511.40	552,32
Café/ Restaurant	R325.44	351,47
Tuck shops/ Spaza shops	R278.95	301,26
Motor spares/ workshop related	R418.42	451,89
Butchery	R232.46	251,05
Street hawkers /market stalls	R139.47	150,63
Car wash	R139.47	150,63
Accommodation and lodging	R614.04	663,16
Saloon	R438.60	473,68

Other		
<i>Description</i>	<i>Approved 2018/19</i>	<i>Proposed 2019/2020</i>
Endorsement	R883.33	954,00
Compliance	R1394.74	1 506,32
Extension	R883.33	954,00
Transfer of business ownership	R2324.56	2 510,53
Duplicate trading licencing	R2324.56	2 510,53
Penalty (Non-compliance)	R1394.74	1 506,32

2.9 MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **Muzi Daniel Ngwenya** municipal manager of Nkomazi Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

M.D. NGWENYA
MUNICIPAL MANAGER
NKOMAZI LOCAL MUNICIPALITY – MP324

3. SUPPORTING TABLES SA1 – SA38

MP324 Nkomazi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
REVENUE ITEMS:										
Property rates										
Total Property Rates	107,043	105,560	141,530	153,343	143,535	143,535	83,991	150,999	158,851	167,111
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)			36,027	38,620	30,998	30,998	20,465	32,610	34,306	36,090
Net Property Rates	107,043	105,560	105,503	114,723	112,537	112,537	63,525	118,389	124,545	131,021
Service charges - electricity revenue										
Total Service charges - electricity revenue	76,804	89,928	94,491	103,151	111,026	111,026	72,957	125,733	142,066	160,520
less Revenue Foregone (in excess of 50 kwh per indigent household per month)										
less Cost of Free Basis Services (50 kwh per indigent household per month)	-	-	(196)	(251)	(251)	(251)	-	-	-	-
Net Service charges - electricity revenue	76,804	89,928	94,687	103,403	111,278	111,278	72,957	125,733	142,066	160,520
Service charges - water revenue										
Total Service charges - water revenue	18,296	20,141	20,193	22,201	23,812	23,812	15,511	26,027	28,109	30,358
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)										
less Cost of Free Basis Services (6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue	18,296	20,141	20,193	22,201	23,812	23,812	15,511	26,027	28,109	30,358
Service charges - sanitation revenue										
Total Service charges - sanitation revenue	4,264	4,551	4,986	5,328	5,893	5,893	3,561	6,364	6,874	7,423
less Revenue Foregone (in excess of free sanitation service to indigent households)										
less Cost of Free Basis Services (free sanitation service to indigent households)	-	-	-	-	-	-	1	-	-	-
Net Service charges - sanitation revenue	4,264	4,551	4,986	5,328	5,893	5,893	3,560	6,364	6,874	7,423
Service charges - refuse revenue										
Total refuse removal revenue	5,878	6,696	19,060	20,330	20,338	20,338	13,446	21,965	23,722	25,620
Total landfill revenue										
less Revenue Foregone (in excess of one removal a week to indigent households)										
less Cost of Free Basis Services (removed once a week to indigent households)	-	-	11,782	12,607	11,782	11,782	7,855	12,724	13,742	14,842
Net Service charges - refuse revenue	5,878	6,696	7,279	7,724	8,556	8,556	5,592	9,241	9,980	10,778
Other Revenue by source										
Fuel Levy										
Sale Of Goods & Services	-	-	3,897	4,005	3,795	3,795	2,451	4,099	4,427	4,781
Other Revenue	-	-	-	-	-	-	-	-	-	-
Other Revenue	34,772	14,160	2,171	71	118	118	(1,138)	128	138	149
Total 'Other' Revenue	34,772	14,160	6,068	4,076	3,913	3,913	1,313	4,226	4,565	4,930
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	167,845	305,016	196,008	227,581	226,281	226,281	146,031	246,760	257,693	276,247
Pension and UIF Contributions	33,712		41,729	45,631	45,631	45,631	30,178	51,434	55,137	59,107
Medical Aid Contributions	13,159		14,870	17,811	17,811	17,811	10,700	18,514	19,847	21,276
Overtime	35,550		34,872	18,988	19,128	19,128	29,101	17,217	18,457	19,786
Performance Bonus	13,664		16,241	18,215	18,142	18,142	16,741	19,962	21,399	22,940
Motor Vehicle Allowance	11,139		17,221	21,167	21,167	21,167	12,201	21,280	22,812	24,455
Cellphone Allowance	1,764		2,382	2,858	2,858	2,858	1,718	2,979	3,194	3,424
Housing Allowances	2,654		2,579	1,292	1,292	1,292	2,036	2,571	2,756	2,954
Other benefits and allowances	2,433		6,712	1,313	1,313	1,313	4,667	4,708	5,047	5,410
Payments in lieu of leave	4,113									
Long service awards	2,413		2,145	3,956	3,956	3,956	967	3,115	3,340	3,580
Post-retirement benefit obligations	5,079		9,821	-	-	-	406	-	-	-
sub-total	293,525	305,016	344,581	358,811	357,578	357,578	254,744	388,541	409,683	439,180
Less: Employees costs capitalised to PPE										
Total Employee related costs	293,525	305,016	344,581	358,811	357,578	357,578	254,744	388,541	409,683	439,180
Contributions recognised - capital										
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-

MP324 Nkomazi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment	63,701	55,906	93,233	61,099	61,099	61,099	—	61,099	64,521	68,005
Lease amortisation			336	99	99	99	—	99	104	110
Capital asset impairment		23,924								
Depreciation resulting from revaluation of PPE										
Total Depreciation & asset impairment	63,701	79,831	93,570	61,198	61,198	61,198	—	61,198	64,625	68,115
Bulk purchases										
Electricity Bulk Purchases	83,451	78,480	76,326	65,599	65,599	65,599	49,601	73,288	81,877	91,473
Water Bulk Purchases	1,201	815	1,642	1,745	1,745	1,745	320	1,745	1,843	1,943
Total bulk purchases	84,652	79,295	77,969	67,345	67,345	67,345	49,921	75,033	83,720	93,416
Transfers and grants										
Cash transfers and grants	311	—	1,066	1,168	868	868	44	1,018	1,075	1,133
Non-cash transfers and grants	—	16,581	10,462	15,492	14,424	14,424	6,906	28,058	27,474	24,547
Total transfers and grants	311	16,581	11,528	16,660	15,292	15,292	6,949	29,076	28,549	25,680
Contracted services										
Contractors	77,765	35,601	64,292	53,158	56,110	56,110	34,148	60,279	63,655	67,092
Outsourced Services	—	—	16,169	20,620	18,305	18,305	6,851	18,869	19,926	21,001
Consultants & Professionals	—	—	27,817	37,406	39,494	39,494	14,087	39,105	41,295	43,525
sub-total	77,765	35,601	108,278	111,184	113,910	113,910	55,086	118,253	124,875	131,619
Allocations to organs of state:										
Electricity										
Water										
Sanitation										
Other										
Total contracted services	77,765	35,601	108,278	111,184	113,910	113,910	55,086	118,253	124,875	131,619
Other Expenditure By Type										
Collection costs										
Contributions to 'other' provisions										
Consultant fees										
Audit fees										
General expenses	168,128	247,143	132,390	143,272	144,268	144,268	94,986	145,883	154,053	162,372
Total 'Other' Expenditure	168,128	247,143	132,390	143,272	144,268	144,268	94,986	145,883	154,053	162,372
by Expenditure Item										
Employee related costs										
Other materials	—	—	3,255	13,282	11,840	11,840	3,484	12,840	13,720	14,395
Contracted Services	—	—	9,088	18,009	18,629	18,629	8,056	22,265	23,512	24,781
Other Expenditure	—	—	797	1,895	1,895	1,895	247	1,504	1,588	1,674
Total Repairs and Maintenance Expenditure	—	—	13,140	33,186	32,363	32,363	11,787	36,609	38,820	40,850

MP324 Nkomazi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive & Council	Vote 02 - Budget & Treasury Office	Vote 03 - Corporate Services	Vote 04 - Planning And Development	Vote 05 - Community & Social Services	Vote 06 - Infrastructure Development	Total
R thousand	1							
Revenue By Source								
Property rates		-	118,389	-	-	-	-	118,389
Service charges - electricity revenue		-	-	-	-	-	125,733	125,733
Service charges - water revenue		-	-	-	-	-	26,027	26,027
Service charges - sanitation revenue		-	-	-	-	-	6,364	6,364
Service charges - refuse revenue		-	-	-	-	9,241	-	9,241
Rental of facilities and equipment		-	-	5,049	-	-	15	5,063
Interest earned - external investments		-	24,590	-	-	-	-	24,590
Interest earned - outstanding debtors		-	6,743	-	-	134	1,134	8,012
Dividends received		-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	30,592	-	30,592
Licences and permits		-	-	-	38	-	-	38
Agency services		-	-	-	-	9,425	-	9,425
Other revenue		-	1,479	318	1,039	1,391	-	4,226
Transfers and subsidies		6,374	218,288	3,587	-	74,593	317,676	620,518
Gains on disposal of PPE		-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		6,374	369,490	8,953	1,076	125,376	476,949	988,218
Expenditure By Type								
Employee related costs		36,516	42,409	27,300	20,746	109,182	155,748	391,901
Remuneration of councillors		25,168	-	-	-	-	-	25,168
Debt impairment		-	22,200	-	-	-	-	22,200
Depreciation & asset impairment		-	61,198	-	-	-	-	61,198
Finance charges		-	692	-	-	-	-	692
Bulk purchases		-	-	-	-	-	75,033	75,033
Other materials		1,201	5,104	221	255	5,512	29,901	42,194
Contracted services		3,562	29,014	8,550	10,715	41,332	25,078	118,252
Transfers and subsidies		150	-	389	-	971	27,566	29,076
Other expenditure		18,515	49,443	15,516	5,344	14,993	43,556	147,367
Loss on disposal of PPE		-	-	-	-	-	-	-
Total Expenditure		85,112	210,060	51,976	37,060	171,990	356,882	913,080
Surplus/(Deficit)		(78,738)	159,430	(43,023)	(35,984)	(46,614)	120,066	75,138
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			-				276,626	276,626
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-
Transfers and subsidies - capital (in-kind - all)								-
Surplus/(Deficit) after capital transfers & contributions		(78,738)	159,430	(43,023)	(35,984)	(46,614)	396,693	351,764

MP324 Nkomazi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
ASSETS										
Call investment deposits										
Call deposits	5,000	5,000	6,425	5,001	5,001	5,001	(215,826)	5,001	5,001	5,001
Other current investments	—	—	—	—	—	—	—	—	—	—
Total Call investment deposits	5,000	5,000	6,425	5,001	5,001	5,001	(215,826)	5,001	5,001	5,001
Consumer debtors										
Consumer debtors	140,827	23,590	81,862	144,891	164,484	164,484	95,410	77,932	82,140	86,575
Less: Provision for debt impairment	—	—	(2,378)	4,553	4,553	4,553	(2,181)	4,553	4,799	5,058
Total Consumer debtors	140,827	23,590	79,484	149,444	169,036	169,036	93,228	82,484	86,939	91,633
Debt impairment provision										
Balance at the beginning of the year	—	—	—	(62,742)	(62,742)	(62,742)	(2,181)	(62,742)	(66,130)	(69,701)
Contributions to the provision	—	—	(2,181)	67,295	67,295	67,295	—	67,295	70,929	74,759
Bad debts written off	—	—	(197)	—	—	—	—	—	—	—
Balance at end of year	—	—	(2,378)	4,553	4,553	4,553	(2,181)	4,553	4,799	5,058
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)	1,596,026	2,168,471	2,400,295	2,950,871	2,975,813	2,975,813	2,607,007	3,314,513	3,229,149	3,238,711
Leases recognised as PPE	—	—	—	—	—	—	—	—	—	—
Less: Accumulated depreciation	—	410,531	505,679	532,156	532,156	532,156	505,679	593,121	596,535	600,011
Total Property, plant and equipment (PPE)	1,596,026	1,747,941	1,894,616	2,418,715	2,443,657	2,443,657	2,101,328	2,721,392	2,632,615	2,638,700
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)	—	—	2,135	—	—	—	2,135	2,246	2,367	2,495
Current portion of long-term liabilities	—	—	—	—	—	—	—	—	—	—
Total Current liabilities - Borrowing	922	2,969	2,135	—	—	—	2,135	2,246	2,367	2,495
Trade and other payables										
Trade Payables	289,802	171,909	153,744	88,090	121,534	121,534	(427,986)	237,324	180,707	210,264
Other creditors	29,537	14,204	—	—	—	—	—	—	—	—
Unspent conditional transfers	—	—	29,230	—	—	—	319,196	—	—	—
VAT	—	—	(3,804)	—	—	—	22,461	—	—	—
Total Trade and other payables	319,340	186,113	179,169	88,090	121,534	121,534	(86,329)	237,324	180,707	210,264
Non current liabilities - Borrowing										
Borrowing	1,612	897	1,921	4,147	4,147	4,147	1,921	2,223	2,227	2,231
Finance leases (including PPP asset element)	—	3,942	—	—	—	—	—	—	—	—
Total Non current liabilities - Borrowing	1,612	4,839	1,921	4,147	4,147	4,147	1,921	2,223	2,227	2,231
Provisions - non-current										
Retirement benefits	30,830	31,791	—	—	—	—	—	—	—	—
List other major provision items	—	—	—	—	—	—	—	—	—	—
Other	17,493	22,907	25,017	—	—	—	25,017	25,924	27,324	28,799
Other	—	—	—	—	—	—	—	—	—	—
Total Provisions - non-current	48,323	54,698	25,017	—	—	—	25,017	25,924	27,324	28,799
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance	1,248,169	1,534,472	1,798,416	2,049,881	2,049,881	2,049,881	2,032,932	2,062,051	2,057,127	2,057,347
GRAP adjustments	(2,553)	—	—	—	—	—	—	—	—	—
Restated balance	1,245,616	1,534,472	1,798,416	2,049,881	2,049,881	2,049,881	2,032,932	2,062,051	2,057,127	2,057,347
Surplus/(Deficit)	288,856	261,391	242,554	267,968	296,932	296,932	75,729	351,764	394,771	384,866
Appropriations to Reserves	—	—	—	—	—	—	—	—	—	—
Transfers from Reserves	—	—	—	296,015	389,701	389,701	67,466	298,258	308,477	309,215
Depreciation offsets	—	—	—	—	—	—	—	—	—	—
Other adjustments	—	—	(8,037)	—	—	—	—	—	—	—
Accumulated Surplus/(Deficit)	1,534,472	1,795,863	2,032,932	2,613,864	2,736,514	2,736,514	2,176,127	2,712,073	2,760,374	2,751,427
Reserves										
Housing Development Fund	—	—	—	—	—	—	—	—	—	—
Capital replacement	—	—	—	—	—	—	—	—	—	—
Other reserves	—	—	—	—	—	—	—	—	—	—
Revaluation	—	—	—	—	—	—	—	—	—	—
Total Reserves	—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	1,534,472	1,795,863	2,032,932	2,613,864	2,736,514	2,736,514	2,176,127	2,712,073	2,760,374	2,751,427

MP324 Nkomazi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Basic service delivery	Improve access to quality, sustainable and reliable water services		454,512	533,919	348,501	363,520	380,587	380,587	402,110	421,598	457,983
			-	-	-	-	-	-	-	-	-
Basic service delivery	Improve access to quality, sustainable and reliable sanitation services		9,002	4,551	74,704	95,979	96,847	96,847	125,725	153,734	112,667
			-	-	-	-	-	-	-	-	-
Basic service delivery	Improve access to quality, sustainable and reliable electricity services		142,365	159,552	165,564	177,162	184,589	184,589	216,723	228,845	249,405
			-	-	-	-	-	-	-	-	-
Basic service delivery	Improve access to quality, sustainable and reliable refuse removal services		62,229	65,478	76,524	75,398	76,250	76,250	85,147	92,253	100,165
			-	-	-	-	-	-	-	-	-
Basic service delivery	Improve municipal roads network		44,980	36,844	2	14	14	14	15	16	17
			-	-	-	-	-	-	-	-	-
Local economic development	Building local economies to create more employment, decent work and sustainable livelihood		7,234	7,033	7,803	10,533	10,899	10,899	10,195	10,822	11,689
			-	-	-	-	-	-	-	-	-
Municipal transformation and institutional development	Build more united non-racial, integrated and safer communities		1,982	2,259	17,691	40,404	37,249	37,249	40,113	43,322	46,787
			-	-	-	-	-	-	-	-	-
Good governance and public participation	Promote more active community participation in local government		4,762	5,917	7,174	6,708	6,708	6,708	6,374	-	-
			-	-	-	-	-	-	-	-	-
Financial viability and management	Ensure more effective, accountable and clean government that works together with national and provincial government		322,775	316,289	401,554	345,307	350,812	350,812	378,443	402,242	432,337
			-	-	-	-	-	-	-	-	-
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			1,049,838	1,131,842	1,099,517	1,115,025	1,143,954	1,143,954	1,264,844	1,352,831	1,411,050

MP324 Nkomazi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Basic service delivery	Improve access to quality, sustainable and reliable water services		158,432	161,088	127,505	119,839	118,947	118,947	133,747	142,712	152,197
			–	–	–	–	–	–	–	–	–
Basic service delivery	Improve access to quality, sustainable and reliable sanitation services		26,820	24,204	23,969	16,688	15,621	15,621	18,697	21,134	31,594
			–	–	–	–	–	–	–	–	–
Basic service delivery	Improve access to quality, sustainable and reliable electricity services		121,509	148,172	149,946	139,669	138,769	138,769	157,162	159,312	168,182
			–	–	–	–	–	–	–	–	–
Basic service delivery	Improve access to quality, sustainable and reliable refuse removal services		47,076	73,110	51,002	49,690	49,439	49,439	51,137	54,657	58,399
			–	–	–	–	–	–	–	–	–
Basic service delivery	Improve municipal roads network		60,087	56,558	45,824	43,065	45,172	45,172	47,781	51,020	54,461
			–	–	–	–	–	–	–	–	–
Local economic development	Building local economies to create more employment, decent work and sustainable livelihood		32,023	32,237	25,182	40,481	39,112	39,112	39,883	42,535	45,295
			–	–	–	–	–	–	–	–	–
Municipal transformation and institutional development	Build more united non-racial, integrated and safer communities		87,436	91,701	64,901	69,783	70,203	70,203	77,608	82,952	88,637
			–	–	–	–	–	–	–	–	–
Good governance and public participation	Promote more active community participation in local government		43,732	42,990	60,260	70,332	69,965	69,965	78,181	76,448	81,087
			–	–	–	–	–	–	–	–	–
Financial viability and management	Ensure more effective, accountable and clean government that works together with national and provincial government		181,174	238,496	305,079	292,217	294,411	294,411	303,080	321,128	339,780
			–	–	–	–	–	–	–	–	–
Allocations to other priorities			2,694	1,896	3,297	5,293	5,383	5,383	5,804	6,164	6,553
Total Expenditure			760,982	870,451	856,963	847,058	847,022	847,022	913,080	958,061	1,026,184

MP324 Nkomazi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Basic service delivery	Improve access to quality, sustainable and reliable water services		192,770	139,482	112,496	107,195	140,547	140,547	168,563	229,827	179,730
Basic service delivery	Improve access to quality, sustainable and reliable sanitation services		-	573	-	-	-	-	2,000	-	-
Basic service delivery	Improve access to quality, sustainable and reliable electricity services		14,310	13,420	3,519	8,400	8,400	8,400	8,100	6,800	6,900
Basic service delivery	Improve access to quality, sustainable and reliable refuse removal services		2,328	135	1,536	3,470	3,710	3,710	10,732	3,850	4,400
Basic service delivery	Improve municipal roads network		83,510	58,186	26,548	114,808	121,873	121,873	83,024	45,274	62,065
Local economic development	Building local economies to create more employment, decent work and ...		4,861	1,925	353	1,190	1,271	1,271	2,460	2,000	2,000
Municipal transformation and institutional development	Build more united non-racial, intergrated and safer communities		34,847	29,882	23,741	31,439	35,864	35,864	30,111	6,717	50,135
Good governance and public participation	Promote more active community participation in local government		-	1,760	175	1,200	944	944	355	-	-
Financial viability and management	Ensure more effective, accountable and clean government that works together with national and provincial government		3,373	9,352	982	11,660	12,137	12,137	16,265	1,910	710
Allocations to other priorities			-	-	74	-	-	-	-	-	-
Total Capital Expenditure			335,999	254,714	169,424	279,363	324,746	324,746	321,610	296,378	305,940

MP324 Nkomazi - Supporting Table SA8 Performance indicators and benchmarks

MP324 Nkomazi - Supporting Table SAO Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.2%	0.9%	0.4%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.0%	2.5%	1.1%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	23.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.8	1.2	1.6	1.8	2.3	2.3	1.3	0.9	1.5	1.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	1.2	1.6	1.8	2.3	2.3	1.3	0.9	1.5	1.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.5	0.9	0.9	1.5	1.5	6.6	0.5	0.8	0.7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		93.3%	117.4%	94.6%	98.1%	96.5%	96.5%	109.9%	94.3%	94.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		93.3%	117.4%	94.6%	98.1%	96.5%	96.5%	109.9%	94.3%	94.4%	94.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	30.4%	20.5%	17.2%	17.2%	17.0%	17.0%	24.6%	15.9%	15.2%	15.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		426.9%	162.9%	74.4%	49.7%	42.9%	42.9%	-151.2%	133.8%	52.2%	42.2%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	39.2%	39.7%	39.9%	41.1%	40.3%	40.3%	45.7%	39.7%	38.3%	39.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	43.1%	43.9%	43.1%	43.1%		42.2%	40.8%	42.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	1.5%	3.8%	3.6%	3.6%		3.8%	3.7%	3.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.6%	11.3%	11.0%	7.1%	7.0%	7.0%	0.0%	6.3%	6.1%	6.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	27.2	9.3	13.4	12.6	12.6	12.6	8.6	11.3	11.4	12.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	104.6%	68.5%	62.5%	58.6%	56.3%	56.3%	79.7%	53.9%	51.8%	50.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.4	2.0	3.8	3.2	5.1	5.1	5.8	3.0	5.5	7.4

MP324 Nkomazi Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	67,882	105,562	206,594	177,351	283,146	283,146	283,146	177,353	346,157	498,643
Cash + investments at the yr end less applications - R'000	18(1)b	2	(42,188)	103,338	208,804	226,105	292,563	292,563	77,922	84,061	157,023	145,603
Cash year end/monthly employee/supplier payments	18(1)b	3	1.4	2.0	3.8	3.2	5.1	5.1	5.8	3.0	5.5	7.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	288,856	261,391	242,554	267,968	296,932	296,932	75,729	351,764	394,771	384,866
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	0.9%	(2.7%)	2.1%	(2.5%)	(6.0%)	(18.2%)	2.9%	3.0%	3.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	93.0%	107.0%	124.7%	91.0%	92.6%	92.6%	115.1%	91.8%	91.9%	92.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	19.6%	32.5%	11.1%	8.8%	8.5%	8.5%	0.0%	7.8%	7.5%	7.3%
Capital payments % of capital expenditure	18(1)c,(19)	8	100.0%	100.0%	100.2%	100.0%	93.7%	93.7%	147.2%	98.1%	96.9%	99.6%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	23.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	(30.8%)	(5.9%)	1.3%	0.0%	0.0%	24.5%	4.3%	4.8%	5.4%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	0.0%	0.0%	(60.9%)	0.0%	0.0%	155.9%	169.2%	3.4%	3.5%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.7%	1.4%	1.3%	1.3%	1.8%	1.4%	1.5%	1.6%
Asset renewal % of capital budget	20(1)(vi)	14	28.1%	35.8%	8.9%	22.1%	23.2%	23.2%	0.0%	24.9%	40.3%	33.6%
Supporting indicators												
% inc/ total service charges (incl prop rates)	18(1)a			6.9%	3.3%	8.1%	3.5%	0.0%	(12.2%)	8.9%	9.0%	9.2%
% inc/ Property Tax	18(1)a			(1.4%)	(0.1%)	8.7%	(1.9%)	0.0%	(22.2%)	5.2%	5.2%	5.2%
% inc/ Service charges - electricity revenue	18(1)a			17.1%	7.1%	7.4%	7.6%	0.0%	(11.5%)	13.0%	13.0%	13.0%
% inc/ Service charges - water revenue	18(1)a			10.1%	0.8%	9.3%	8.5%	0.0%	(12.4%)	8.0%	8.0%	8.0%
% inc/ Service charges - sanitation revenue	18(1)a			6.7%	9.6%	6.9%	10.6%	0.0%	(16.1%)	8.0%	8.0%	8.0%
% inc/ Service charges - refuse revenue	18(1)a			13.9%	8.7%	6.1%	10.8%	0.0%	114.0%	8.0%	8.0%	8.0%
% inc/ in	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		212,286	226,877	234,348	253,379	262,363	262,363	230,357	285,754	311,573	340,101
Service charges			212,286	226,877	234,348	253,379	262,363	262,363	230,357	285,754	311,573	340,101
Property rates			107,043	105,560	105,503	114,723	112,537	112,537	87,532	118,389	124,545	131,021
Service charges - electricity revenue			76,804	89,928	96,277	103,403	111,278	111,278	98,449	125,733	142,066	160,520
Service charges - water revenue			18,296	20,141	20,303	22,201	24,099	24,099	21,118	26,027	28,109	30,358
Service charges - sanitation revenue			4,264	4,551	4,986	5,328	5,893	5,893	4,945	6,364	6,874	7,423
Service charges - refuse removal			5,878	6,696	7,279	7,724	8,556	8,556	18,313	9,241	9,980	10,778
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			5,788	3,646	3,040	3,210	4,688	4,688	4,711	5,063	5,469	5,906
Capital expenditure excluding capital grant funding			18,878	24,909	25,195	42,912	50,296	50,296	33,320	72,099	41,090	37,270
Cash receipts from ratepayers	18(1)a		283,546	313,343	340,282	285,956	292,240	292,240	292,240	314,874	343,163	374,355
Ratepayer & Other revenue	18(1)a		305,001	292,968	272,879	314,275	315,449	315,449	253,851	343,110	373,544	407,058
Change in consumer debtors (current and non-current)			(68,164)	(70,311)	(9,306)	1,891	1,891	1,891	38,818	6,555	7,497	8,879
Operating and Capital Grant Revenue	18(1)a		737,835	828,019	806,786	788,323	805,736	805,736	502,140	897,144	952,730	975,310
Capital expenditure - total	20(1)(vi)		335,999	254,714	169,424	279,363	324,746	324,746	206,792	321,610	296,378	305,940
Capital expenditure - renewal	20(1)(vi)		94,298	91,173	15,004	61,642	75,388	75,388		80,053	119,568	102,743
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
Trend												
Change in consumer debtors (current and non-current)			(68,164)	(70,311)	(9,306)	38,818	6,555	7,497	8,879	-	-	-

MP324 Nkomazi Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Total Operating Revenue			749,259	768,015	862,958	873,134	886,663	886,663	759,926	988,218	1,079,020	1,118,895
Total Operating Expenditure			760,982	870,451	856,963	847,058	847,022	847,022	684,197	913,080	958,061	1,026,184
Operating Performance Surplus/(Deficit)			(11,724)	(102,437)	5,994	26,076	39,641	39,641	75,729	75,138	120,959	92,711
Cash and Cash Equivalents (30 June 2012)										177,353		
Revenue												
% Increase in Total Operating Revenue				2.5%	12.4%	1.2%	1.5%	0.0%	(14.3%)	11.5%	9.2%	3.7%
% Increase in Property Rates Revenue				(1.4%)	(0.1%)	8.7%	(1.9%)	0.0%	(22.2%)	5.2%	5.2%	5.2%
% Increase in Electricity Revenue				17.1%	7.1%	7.4%	7.6%	0.0%	(11.5%)	13.0%	13.0%	13.0%
% Increase in Property Rates & Services Charges				6.9%	3.3%	8.1%	3.5%	0.0%	(12.2%)	8.9%	9.0%	9.2%
Expenditure												
% Increase in Total Operating Expenditure				14.4%	(1.5%)	(1.2%)	(0.0%)	0.0%	(19.2%)	7.8%	4.9%	7.1%
% Increase in Employee Costs				3.9%	13.0%	4.1%	(0.3%)	0.0%	(2.9%)	9.6%	5.4%	7.2%
% Increase in Electricity Bulk Purchases				(6.0%)	(2.7%)	(14.1%)	0.0%	0.0%	3.4%	11.7%	11.7%	11.7%
Average Cost Per Budgeted Employee Position (Remuneration)					347710.8094	331311.9169				386871.2971		
Average Cost Per Councillor (Remuneration)					423273.0648	373704.5692				387194.8923		
R&M % of PPE			0.0%	0.0%	0.7%	1.4%	1.3%	1.3%		1.4%	1.5%	1.6%
Asset Renewal and R&M as a % of PPE			6.0%	5.0%	3.0%	5.0%	8.0%	8.0%		5.0%	7.0%	7.0%
Debt Impairment % of Total Billable Revenue			19.6%	32.5%	11.1%	8.8%	8.5%	8.5%	0.0%	7.8%	7.5%	7.3%
Capital Revenue												
Internally Funded & Other (R'000)			18,878	24,909	25,195	42,912	50,296	50,296	33,320	72,099	41,090	37,270
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			317,121	229,805	144,230	236,451	274,450	274,450	173,472	249,511	255,288	268,670
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			94.4%	90.2%	85.1%	84.6%	84.5%	84.5%	83.9%	77.6%	86.1%	87.8%
Capital Expenditure												
Total Capital Programme (R'000)			335,999	254,714	169,424	279,363	324,746	324,746	206,792	321,610	296,378	305,940
Asset Renewal			94,298	91,173	25,423	71,874	93,162	93,162	93,162	82,553	119,768	122,297
Asset Renewal % of Total Capital Expenditure			28.1%	35.8%	15.0%	25.7%	28.7%	28.7%	45.1%	25.7%	40.4%	40.0%
Cash												
Cash Receipts % of Rate Payer & Other			93.0%	107.0%	124.7%	91.0%	92.6%	92.6%	115.1%	91.8%	91.9%	92.0%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			1.2%	0.9%	0.4%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%
Borrowing Receipts % of Capital Expenditure			0.0%	23.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(42,188)	103,338	208,804	226,105	292,563	292,563	77,922	84,061	157,023	145,603
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	2.4%	2.4%	2.2%	2.2%		2.2%	2.2%	2.2%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	12.3%	11.8%	9.2%	9.2%		8.9%	8.6%	8.3%
High Level Outcome of Funding Compliance												
Total Operating Revenue			749,259	768,015	862,958	873,134	886,663	886,663	759,926	988,218	1,079,020	1,118,895
Total Operating Expenditure			760,982	870,451	856,963	847,058	847,022	847,022	684,197	913,080	958,061	1,026,184
Surplus/(Deficit) Budgeted Operating Statement			(11,724)	(102,437)	5,994	26,076	39,641	39,641	75,729	75,138	120,959	92,711
Surplus/(Deficit) Considering Reserves and Cash Backing			(42,188)	103,338	208,804	226,105	292,563	292,563	77,922	84,061	157,023	145,603
MTREF Funded (1) / Unfunded (0)		15	0	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓

MP324 Nkomazi - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2018/19																	
Valuation:																	
No. of properties		15,405	25	528	635	310	424	164	11	-	-	-	-	-	-	1	1
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fiat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	-	-	-	-	-	-	0	0
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6	6,576	38	1,380	3,701	2,422	395	17	0	-	-	-	-	-	-	42	1
Total land value (Rm)	6	-	-	-	-	0	15	-	158	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	5,967	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	6,576	38	1,380	3,701	2,422	395	17	0	-	-	-	-	-	-	42	1
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)	4																
Expected cash collection rate (%)																	
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptns, reductns, discs (R'000)																	

MP324 Nkomazi - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/nts	Public benefit organs.	Mining Props.
Budget Year 2019/20																	
Valuation:																	
No. of properties		15,405	25	528	635	310	424	164	11	-	-	-	-	-	-	-	-
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers		292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fiat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6	0	0	0	0	0	0	0	-	-	-	-	-	-	-	0	0
Total land value (Rm)	6																
Total value of improvements (Rm)	6	0	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-
Total market value (Rm)	6	0	0	0	0	0	0	0	-	-	-	-	-	-	-	0	0
Rating:																	
Average rate	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)	4																
Expected cash collection rate (%)																	
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptns, reductns, discs (R'000)																	

MP324 Nkomazi - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Property rates (rate in the Rand)	1								
Residential properties		include gov & farms	0.0103	0.0109	0.0113	0.0020	0.0021	0.0022	0.0023
Residential properties - vacant land			0.0412	0.0440	0.0452	0.0160	0.0021	0.0006	0.0002
Formal/informal settlements		Informal	0.0103	0.0109	0.0113	0.0020	0.0084	0.0089	0.0093
Small holdings									
Farm properties - used		Agricultural	0.0026	0.0028	0.0028	0.0020	0.0021	0.0022	0.0023
Farm properties - not used		Other	0.0026	0.0027	0.0028	0.0020	0.0021	0.0022	0.0023
Industrial properties			0.0258	0.0272	0.0283	0.0160	0.0168	0.0177	0.0186
Business and commercial properties		include farms and multipurpose	0.0206	0.0218	0.0227	0.0160	0.0168	0.0177	0.0186
Communal land - residential		small holdings	0.0103	0.0109	0.0113	0.0160	0.0084	0.0089	0.0093
Communal land - small holdings		small holdings residential	0.0103	0.0109	0.0113	0.0160	0.0086	-	-
Communal land - farm property		Small holdings	0.0026	0.0027	0.0028	0.0160	0.0210	0.0220	0.0232
Communal land - business and commercial		small holdings commercial	0.0206	0.0218	0.0226	0.0160	0.0168	0.0177	0.0186
Communal land - other		small holdings	0.0026	0.0027	0.0028	0.0080	0.0022	0.0006	0.0002
State-owned properties			0.0309	0.0218	0.0227	0.0160	0.0168	0.0177	0.0186
Municipal properties			0.0206	0.0218	0.0227	0.0160	0.0168	0.0177	0.0186
Public service infrastructure			0.0026	0.0027	0.0028	0.0020	0.0021	0.0022	0.0023
Privately owned towns serviced by the owner		Sanpark business	0.0103	0.0109	0.0113	-	-	-	-
State trust land		Mining & Quarries	0.0309	0.0326	0.0340	0.0080	0.0168	0.0177	0.0186
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			0.0103	0.0109	0.0113	0.0020	0.0084	0.0089	0.0093
National monuments properties			0.0103	0.0109	0.0113	0.0080	0.0084	0.0088	0.0090
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
Indigent rebate or exemption		includes child headed	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			30,000	30,000	30,000	30,000	30,000	30,000	30,000
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fee (Rands/month)			109	140	125	132	143	155	167
Service point - vacant land (Rands/month)			109	140	125	132	143	155	167
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		6-25 kl	5	6	6	7	7	8	9
Water usage - Block 2 (c/kl)		26-40 kl	5	7	7	7	8	9	9
Water usage - Block 3 (c/kl)		41-60 kl	6	7	8	8	9	10	10
Water usage - Block 4 (c/kl)		61 and above	7	8	8	9	10	11	11
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fee (Rands/month)		first 2 points	157	188	200	213	230	248	268
Service point - vacant land (Rands/month)			78	93	99	105	114	123	133
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fee (Rands/month)			116	140	143	153	173	195	220
Service point - vacant land (Rands/month)			116	140	143	153	173	195	220
FBE		50 kwh on indigent(rand/ kwh)	2	2	2	1	2	2	2
Life-line tariff - meter		Energy charge (R/kl)	1	1	1	-	-	-	-
Life-line tariff - prepaid		Energy charge (R/kl)	1	1	2	-	-	-	-
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fee		rural areas (once a week)	-	29	32	0	0	0	0
80l bin - once a week		Town	48	61	67	74	79	86	93
250l bin - once a week		Town	97	123	135	148	160	173	187

MP324 Nkomazi - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Exemptions, reductions and rebates (Rands)									
Pensioners		Income R0-R1200	0	0	0	-			
All residential households		S17(h) MPRA	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Pensioners Disability grantees& Medically boarded		Additional to S17(h) MPRA	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Pensioners Disability grantees& Medically boarded		S17(h) MPRA plus additional	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Pensioners Disability grantees& Medically boarded		S17(h) MPRA plus additional (fill in thresholds)	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water tariffs									
Water Business consumers		(fill in thresholds)	10.83	11.58	12.32	13.11		15.29	16.51
Water tanker services per 5000 litre		(fill in thresholds)	369.60	395.47	420.78	447.71	483.53	522.21	563.99
Marloth Park		(Basic charge	27.35	27.35	31.13	-	-	-	-
Waste water tariffs									
Basic charge/Fixed (Rands/additional point/month)		>2 points	66.06	70.68	75.20	212.63	229.64	248.01	267.85
Basic charge/fixed fee (Rands/month)		1st 2 points-Hectospruit area	79.96	85.55	91.03	96.85	104.6	112.97	122
Basic charge/Fixed (Rands/additional point/month)		>2 points-Hectospruit area	39.63	42.40	45.11	48	51.84	55.99	60.47
Basic charge/fixed fee (Rands/kl)		(Mhlatkop per kl)	34.49	3.73	3.97	4.22	4.56	4.92	5.32
Chemical toilet (Rands/day)		(fill in structure)	970.60	1038.54	1105.01	1175.73	1269.79	1371.37	1481.08
Septic tank draignage(Rer)ands/cubic met			-	-	-	-	-	-	-
Electricity tariffs									
Basic charge business		<70 Amp single phase	397.62	428.10	426.20	455.35	514.50	581.33	656.85
Energy charge business		<70 Amp single phase	1.23	1.34	1.4200	1.5171	1.71	1.94	2.18
179 Basic charge business		<150 Amp three phase	695.04	748.14	762.30	814.44	920.24	1039.77	1174.84
Energy charge business		<150 Amp three phase	1.23	1.3200	1.3692	1.4628	1.65	1.87	2.11
Basic charge business		>150 Amp three phase	1057.68	1138.60	1,160	1239.34	1400.33	1582.23	1787.77
Demand charge business		>150 Amp three phase	163.35	175.85	179.17	191.42	222.49	258.60	300.57
Energy charge business		>160 Amp three phase	0.78	0.8600	0.8809	0.9411	1.06	1.20	1.36
Domestic prepay tariff		Rand per Kwh	1.519	1.5870	1.587	1.6955	1.92	2.1646	2.46
Waste management tariffs									
Basic charge/fixed charge		1st 2 points	175.54						
Empty Stands		(fill in structure)	86.92			105.28	113.71	122.80	132.63
Dumping		per load	150	160.50	159.60	169.81	183.4	198.07	213.92

MP324 Nkomazi - Supporting Table SA14 Household bills

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20 % incr.	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		588.14	623.43	674.30	648.37	648.37	648.37	5.2%	682.09	717.55	754.87
Electricity: Basic levy		132.54	143.14	155.81	145.84	145.84	145.84	13.0%	164.78	186.19	210.38
Electricity: Consumption		1,241.06	1,327.94	1,445.44	1,352.90	1,352.90	1,352.90	8.0%	1,498.13	1,692.74	1,912.63
Water: Basic levy		109.38	117.03	133.24	124.52	124.52	124.52	8.0%	134.48	145.24	156.86
Water: Consumption		167.06	178.75	203.51	190.19	190.19	190.19	8.0%	205.41	221.84	239.58
Sanitation		175.54	187.82	213.83	199.84	199.84	199.84	8.0%	215.83	233.09	251.74
Refuse removal		108.64	119.50	140.65	131.45	131.45	131.45	8.0%	141.97	153.32	165.59
Other											
sub-total		2,522.36	2,697.61	2,966.78	2,793.11	2,793.11	2,793.11	8.9%	3,042.69	3,349.97	3,691.65
VAT on Services		270.79	290.39	320.95	321.71	321.71	321.71		354.09	394.86	440.52
Total large household bill:		2,793.15	2,988.00	3,287.73	3,114.82	3,114.82	3,114.82	9.1%	3,396.78	3,744.83	4,132.17
% increase/-decrease			7.0%	10.0%	(5.3%)	-	-		9.1%	10.2%	10.3%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		416.42	441.41	477.43	459.06	459.06	459.06	5.2%	482.93	508.04	534.46
Electricity: Basic levy		132.54	143.14	155.81	145.84	145.84	145.84	13.0%	164.78	186.19	210.38
Electricity: Consumption		620.53	663.97	722.72	676.45	676.45	676.45	8.0%	764.32	863.39	975.55
Water: Basic levy		109.38	117.03	133.24	124.52	124.52	124.52	8.0%	134.48	145.24	156.86
Water: Consumption		139.22	148.96	169.59	158.49	158.49	158.49	8.0%	171.17	184.86	199.65
Sanitation		175.54	187.82	213.83	199.84	199.84	199.84	8.0%	215.83	233.09	251.74
Refuse removal		53.81	59.20	69.67	65.11	65.11	65.11	8.0%	70.32	75.94	82.02
Other											
sub-total		1,647.44	1,761.53	1,942.29	1,829.31	1,829.31	1,829.31	9.5%	2,003.83	2,196.75	2,410.66
VAT on Services		172.34	184.82	205.08	205.54	205.54	205.54		228.14	253.31	281.43
Total small household bill:		1,819.78	1,946.35	2,147.37	2,034.85	2,034.85	2,034.85	9.7%	2,231.97	2,450.06	2,692.09
% increase/-decrease			7.0%	10.3%	(5.2%)	-	-		9.7%	9.8%	9.9%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		-	-	-	71.18	71.18	71.18	-	80.43	90.87	102.68
Electricity: Basic levy		-	-	-	113.86	113.86	113.86	-	-	-	-
Electricity: Consumption		-	-	-	90.44	90.44	90.44	-	97.68	105.49	113.93
Water: Basic levy		-	-	-	78.60	78.60	78.60	-	84.89	91.68	99.01
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	354.08	354.08	354.08	(25.7%)	263.00	288.04	315.62
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	354.08	354.08	354.08	(25.7%)	263.00	288.04	315.62
% increase/-decrease					-	-	-		(25.7%)	9.5%	9.6%

MP324 Nkomazi - Supporting Table SA15 Investment particulars by type

Investment type	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand									
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	5,000	5,000	6,425	5,001	5,001	5,001	5,001	5,001	5,001
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
Municipality sub-total	5,000	5,000	6,425	5,001	5,001	5,001	5,001	5,001	5,001
Entities									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank									
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Entities sub-total	-	-	-	-	-	-	-	-	-
Consolidated total:	5,000	5,000	6,425	5,001	5,001	5,001	5,001	5,001	5,001

MP324 Nkomazi - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality									
Annuity and Bullet Loans									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases	1,612	4,839	1,921	4,147	4,147	4,147	2,223	2,227	2,231
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	1,612	4,839	1,921	4,147	4,147	4,147	2,223	2,227	2,231
Entities									
Annuity and Bullet Loans									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Entities sub-total	-	-	-	-	-	-	-	-	-
Total Borrowing	1,612	4,839	1,921	4,147	4,147	4,147	2,223	2,227	2,231

MP324 Nkomazi - Supporting Table SA18 Transfers and grant receipts

Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 medium term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	455,375	475,231	497,086	543,421	543,421	543,421	616,931	678,919	683,155
Local Government Equitable Share	423,037	447,689	482,052	516,133	516,133	516,133	569,784	617,615	671,087
Expanded Public Works Programme Integrated Grant for	4,762	5,917	7,174	6,708	6,708	6,708	6,374	-	-
Local Government Financial Management Grant [Schedule 5B]	1,600	1,625	1,700	1,770	1,770	1,770	1,770	1,770	1,770
Municipal Infrastructure Grant [Schedule 5B]	5,046		6,160	18,810	18,810	18,810	39,003	59,534	10,298
Municipal Disaster Recovery Grant	20,000	20,000							
Municipal Systems Improvement	930								
Provincial Government:	-	-	-	-	-	-	-	-	-
Municipal Systems Improvement									
District Municipality:	-	-	-	-	2,013	2,013	-	-	-
Finance and Admin	-	-	-	-	2,013	2,013	-	-	-
Other grant providers:	3,608	3,984	3,665	3,010	3,010	3,010	3,587	-	-
International Organisation for Migration grant	1,880	597					-	-	-
Local Government Water and Related Service SETA	1,728	3,386	3,665	3,010	3,010	3,010	3,587	-	-
Total Operating Transfers and Grants	458,983	479,215	500,752	546,431	548,445	548,445	620,518	678,919	683,155
Capital Transfers and Grants									
National Government:	280,580	348,804	236,559	241,891	278,518	278,518	276,626	273,811	292,155
Rural Households Infrastructure	4,737		-	-	-	-	-	-	-
Municipal Infrastructure Grant	214,334	257,355	198,699	201,891	217,291	217,291	216,060	228,811	247,155
Municipal Water Infrastructure Grant	51,279	14,349	-	-	-	-	-	-	-
Water Services Infrastructure Grant		68,100	32,876	35,000	56,227	56,227	45,000	40,000	45,000
Integrated National Electrification Programme	10,229	9,000	4,984	5,000	5,000	5,000	15,566	5,000	-
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	280,580	348,804	236,559	241,891	278,518	278,518	276,626	273,811	292,155
TOTAL RECEIPTS OF TRANSFERS & GRANTS	739,563	828,019	737,311	788,323	826,963	826,963	897,144	952,730	975,310

MP324 Nkomazi - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand									
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	465,604	484,231	502,070	548,421	548,421	548,421	632,497	683,919	683,155
Local Government Equitable Share	423,037	447,689	482,052	516,133	516,133	516,133	569,784	617,615	671,087
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	4,762	5,917	7,174	6,708	6,708	6,708	6,374	-	-
Integrated National Electrification Programme [Schedule 5B]	10,229	9,000	4,984	5,000	5,000	5,000	15,566	5,000	-
Local Government Financial Management Grant	1,600	1,625	1,700	1,770	1,770	1,770	1,770	1,770	1,770
Municipal Infrastructure Grant [Schedule 5B]	5,046		6,160	18,810	18,810	18,810	39,003	59,534	10,298
Municipal Disaster Recovery Grant	20,000	20,000		-	-	-	-	-	-
Municipal Systems Improvement	930			-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	2,013	2,013	-	-	-
Finance and Admin	-	-	-	-	2,013	2,013	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	3,608	3,984	3,665	3,010	3,010	3,010	3,587	-	-
International Organisation for Migration grant	1,880	597					-	-	-
Local Government Water and Related Service SETA	1,728	3,386	3,665	3,010	3,010	3,010	3,587	-	-
Total operating expenditure of Transfers and Grants:	469,212	488,215	505,736	551,431	553,445	553,445	636,084	683,919	683,155
Capital expenditure of Transfers and Grants									
National Government:	270,351	339,804	231,576	236,891	273,518	273,518	261,060	268,811	292,155
Rural Households Infrastructure	4,737	-	-	-	-	-	-	-	-
Municipal Water Infrastructure Grant	51,279	14,349							
Municipal Infrastructure Grant	214,334	257,355	198,699	201,891	217,291	217,291	216,060	228,811	247,155
Water Services Infrastructure Grant		68,100	32,876	35,000	56,227	56,227	45,000	40,000	45,000
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	270,351	339,804	231,576	236,891	273,518	273,518	261,060	268,811	292,155
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	739,563	828,019	737,311	788,323	826,963	826,963	897,144	952,730	975,310

MP324 Nkomazi - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Transfers to other municipalities <i>Insert description</i>										
Total Cash Transfers To Municipalities:	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms										
Total Cash Transfers To Entities/Ems'	-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State										
Total Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations										
Non Prof: Sport Councils	-	-	-	596	596	596	596	596	629	663
N-P Pub Sch: Section 20 Schools	-	-	-	572	272	272	44	272	287	303
Non Prof: Sport Councils	-	-	544	-	-	-	-	-	-	-
N-P Pub Sch: Section 20 Schools	-	-	521	-	-	-	-	-	-	-
Total Cash Transfers To Organisations	-	-	1,066	1,168	868	868	639	868	916	966
Cash Transfers to Groups of Individuals <i>Ts_O_M_Hh_Cash_Oth(Nh)_RD_Sk Dev&Trai</i>										
Ts_O_M_Hh_Cash_Oth(Nh)_RD_Sk Dev&Trai	-	-	-	-	-	-	-	150	158	167
Total Cash Transfers To Groups Of Individuals:	-	-	-	-	-	-	-	150	158	167
TOTAL CASH TRANSFERS AND GRANTS	-	-	1,066	1,168	868	868	639	1,018	1,075	1,133
Non-Cash Transfers to other municipalities										
Total Non-Cash Transfers To Municipalities:	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms										
Total Non-Cash Transfers To Entities/Ems'	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State										
Total Non-Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations										
Total Non-Cash Grants To Organisations	-	-	-	-	-	-	-	-	-	-
Groups of Individuals										
Hh Oth Trans: Housing - Emer Housing Ass	-	-	-	103	103	103	-	103	109	115
Hh Oth Trans: Rural Dev - Building & Cons	-	-	-	-	-	-	-	-	-	-
Hh Oth Trans: Rural Dev-Rural Livelihood	-	16,581	10,093	15,000	13,932	13,932	10,947	27,566	19,000	24,000
Hh: Bursaries Non-Employee Cash	311	-	368	389	267	267	207	389	411	433
Hh Oth Trans: Housing - Emer Housing Ass	-	-	-	-	-	-	-	-	-	-
Hh Oth Trans: Rural Dev - Building & Cons	-	-	-	-	-	-	-	-	-	-
Hh: Bursaries Non-Employee Cash	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:	311	16,581	10,462	15,492	14,302	14,302	11,154	28,058	19,519	24,547
TOTAL NON-CASH TRANSFERS AND GRANTS	311	16,581	10,462	15,492	14,302	14,302	11,154	28,058	19,519	24,547
TOTAL TRANSFERS AND GRANTS	311	16,581	11,528	16,660	15,170	15,170	11,794	29,076	20,594	25,680

MP324 Nkomazi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		-	-	13,048	13,630	13,630	13,630	14,108	15,124	15,971
Pension and UIF Contributions		-	-	1,957	2,045	2,045	2,045	2,116	2,269	2,396
Medical Aid Contributions		-	-	370	439	439	439	527	565	597
Motor Vehicle Allowance		-	-							
Cellphone Allowance		-	-	1,592	2,793	2,793	2,793	2,801	3,002	3,170
Housing Allowances		-	-							
Other benefits and allowances		-	-	10,546	5,384	5,384	5,384	5,616	6,020	6,357
Sub Total - Councillors		-	-	27,513	24,291	24,291	24,291	25,168	26,980	28,491
% increase	4			-	(11.7%)	-	-	3.6%	7.2%	5.6%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		-	-	1,537	6,898	5,598	5,598	4,369	4,684	5,021
Pension and UIF Contributions		-	-	222	1,397	1,397	1,397	843	903	968
Medical Aid Contributions		-	-	15	133	133	133	153	164	176
Overtime		-	-							
Performance Bonus		-	-		575	575	575	407	436	468
Motor Vehicle Allowance	3	-	-	353	2,094	2,094	2,094	1,030	1,104	1,184
Cellphone Allowance	3	-	-							
Housing Allowances	3	-	-							
Other benefits and allowances	3	-	-	0	1	1	1	1	1	1
Payments in lieu of leave		-	-							
Long service awards		-	-							
Post-retirement benefit obligations	6	-	-							
Sub Total - Senior Managers of Municipality		-	-	2,128	11,097	9,797	9,797	6,803	7,292	7,817
% increase	4			-	421.5%	(11.7%)	-	(30.6%)	7.2%	7.2%
Other Municipal Staff										
Basic Salaries and Wages		-	-	194,471	220,683	220,683	220,683	242,390	253,009	271,226
Pension and UIF Contributions		-	-	41,507	44,234	44,234	44,234	50,592	54,234	58,139
Medical Aid Contributions		-	-	14,855	17,679	17,679	17,679	18,362	19,684	21,101
Overtime		-	-	34,872	18,988	19,128	19,128	17,217	18,457	19,786
Performance Bonus		-	-	16,241	17,640	17,568	17,568	19,555	20,963	22,472
Motor Vehicle Allowance	3	-	-	16,868	19,073	19,073	19,073	20,250	21,708	23,271
Cellphone Allowance	3	-	-	2,382	2,858	2,858	2,858	2,979	3,194	3,424
Housing Allowances	3	-	-	2,579	1,292	1,292	1,292	2,571	2,756	2,954
Other benefits and allowances	3	-	-	6,712	1,312	1,312	1,312	4,707	5,046	5,410
Payments in lieu of leave		-	-							
Long service awards		-	-	2,145	3,956	3,956	3,956	3,115	3,340	3,580
Post-retirement benefit obligations	6	-	-	9,821						
Sub Total - Other Municipal Staff		-	-	342,453	347,713	347,781	347,781	381,738	402,391	431,363
% increase	4			-	1.5%	0.0%	-	9.8%	5.4%	7.2%
Total Parent Municipality		-	-	372,094	383,102	381,869	381,869	413,709	436,663	467,671
		-	-	-	3.0%	(0.3%)	-	8.3%	5.5%	7.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		-	-	372,094	383,102	381,869	381,869	413,709	436,663	467,671
% increase	4			-	3.0%	(0.3%)	-	8.3%	5.5%	7.1%
TOTAL MANAGERS AND STAFF	5,7	-	-	344,581	358,811	357,578	357,578	388,541	409,683	439,180

MP324 Nkomazi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		439,779	104,780	224,605			769,164
Chief Whip			443,935	66,590	213,260			723,785
Executive Mayor			558,163	122,538	269,985			950,686
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors			12,666,159	2,349,457	7,708,417			22,724,033
Total Councillors	8	-	14,108,036	2,643,365	8,416,267			25,167,668
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,133,169	251,082	180,207	94,431		1,658,889
Chief Finance Officer			694,436	126,784	219,385	100,750		1,141,355
SM D01			540,275	151,960	128,751	45,023		866,009
SM D02			710,958	151,201	186,790	59,246		1,108,195
SM D03			558,751	130,708	128,751	46,563		864,773
SM D04			731,909	183,608	186,793	60,992		1,163,302
								-
Total Senior Managers of the Municipality	8,10	-	4,369,498	995,343	1,030,677	407,005		6,802,523
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	18,477,534	3,638,708	9,446,944	407,005		31,970,191

MP324 Nkomazi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source																
Property rates		9,866	9,866	9,866	9,866	9,866	9,866	9,866	9,866	9,866	9,866	9,866	9,866	118,389	124,545	131,021
Service charges - electricity revenue		10,478	10,478	10,478	10,478	10,478	10,478	10,478	10,478	10,478	10,478	10,478	10,478	125,733	142,066	160,520
Service charges - water revenue		2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	26,027	28,109	30,358
Service charges - sanitation revenue		530	530	530	530	530	530	530	530	530	530	530	530	6,364	6,874	7,423
Service charges - refuse revenue		770	770	770	770	770	770	770	770	770	770	770	770	9,241	9,980	10,778
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		422	422	422	422	422	422	422	422	422	422	422	422	5,063	5,469	5,906
Interest eamed - external investments		2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	24,590	26,558	28,682
Interest earned - outstanding debtors		668	668	668	668	668	668	668	668	668	668	668	668	8,012	8,678	9,402
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	2,549	30,592	33,039	35,682
Licences and permits		3	3	3	3	3	3	3	3	3	3	3	3	38	41	44
Agency services		785	785	785	785	785	785	785	785	785	785	785	785	9,425	10,179	10,993
Transfers and subsidies		51,710	51,710	51,710	51,710	51,710	51,710	51,710	51,710	51,710	51,710	51,710	51,710	620,518	678,919	683,155
Other revenue		352	352	352	352	352	352	352	352	352	352	352	352	4,226	4,565	4,930
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		82,351	82,351	82,351	82,351	82,351	82,351	82,351	82,351	82,351	82,351	82,351	82,351	988,218	1,079,020	1,118,895
Expenditure By Type																
Employee related costs		32,378	32,378	32,378	32,378	32,378	32,378	32,378	32,378	32,378	32,378	32,378	32,378	388,541	409,683	439,180
Remuneration of councillors		2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097	25,168	26,980	28,491
Debt impairment		1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	22,200	23,443	24,709
Depreciation & asset impairment		5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	61,198	64,625	68,115
Finance charges		58	58	58	58	58	58	58	58	58	58	58	58	692	731	771
Bulk purchases		6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	75,033	83,720	93,416
Other materials		3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	41,248	43,719	46,014
Contracted services		9,854	9,854	9,854	9,854	9,854	9,854	9,854	9,854	9,854	9,854	9,854	9,854	118,253	124,875	131,619
Transfers and subsidies		2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	29,076	28,549	25,680
Other expenditure		12,157	12,157	12,157	12,157	12,157	12,157	12,157	12,157	12,157	12,157	12,157	12,157	145,883	154,053	162,372
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		75,608	75,608	75,608	75,608	75,608	75,608	75,608	75,608	75,608	75,608	75,608	75,608	907,291	960,377	1,020,365
Surplus/(Deficit)																
		6,744	6,744	6,744	6,744	6,744	6,744	6,744	6,744	6,744	6,744	6,744	6,744	80,926	118,643	98,530
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		23,052	23,052	23,052	23,052	23,052	23,052	23,052	23,052	23,052	23,052	23,052	23,052	276,626	273,811	292,155
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)														-	-	-
Transfers and subsidies - capital (in-kind - all)														-	-	-
Surplus/(Deficit) after capital transfers & contributions																
Taxation		29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	357,553	392,454	390,685
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)																
	1	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	357,553	392,454	390,685

MP324 Nkomazi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Revenue by Vote																
Vote 01 - Executive & Council		531	531	531	531	531	531	531	531	531	531	531	531	6,374	-	-
Vote 02 - Budget & Treasury Office		30,791	30,791	30,791	30,791	30,791	30,791	30,791	30,791	30,791	30,791	30,791	30,791	369,490	396,447	426,077
Vote 03 - Corporate Services		746	746	746	746	746	746	746	746	746	746	746	746	8,953	5,796	6,259
Vote 04 - Planning And Development		90	90	90	90	90	90	90	90	90	90	90	90	1,076	1,162	1,255
Vote 05 - Community & Social Services		10,448	10,448	10,448	10,448	10,448	10,448	10,448	10,448	10,448	10,448	10,448	10,448	125,376	135,700	147,088
Vote 06 - Infrastructure Development		62,798	62,798	62,798	62,798	62,798	62,798	62,798	62,798	62,798	62,798	62,798	62,798	753,575	813,726	830,370
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		105,404	105,404	105,404	105,404	105,404	105,404	105,404	105,404	105,404	105,404	105,404	105,404	1,264,844	1,352,831	1,411,050
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		6,769	6,769	6,769	6,769	6,769	6,769	6,769	6,769	6,769	6,769	6,769	6,769	81,224	79,892	84,799
Vote 02 - Budget & Treasury Office		17,426	17,426	17,426	17,426	17,426	17,426	17,426	17,426	17,426	17,426	17,426	17,426	209,109	221,483	234,243
Vote 03 - Corporate Services		4,319	4,319	4,319	4,319	4,319	4,319	4,319	4,319	4,319	4,319	4,319	4,319	51,826	55,166	58,671
Vote 04 - Planning And Development		3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	37,435	39,859	42,407
Vote 05 - Community & Social Services		14,293	14,293	14,293	14,293	14,293	14,293	14,293	14,293	14,293	14,293	14,293	14,293	171,511	182,863	194,844
Vote 06 - Infrastructure Development		29,682	29,682	29,682	29,682	29,682	29,682	29,682	29,682	29,682	29,682	29,682	29,682	356,186	381,115	405,400
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		75,608	75,608	75,608	75,608	75,608	75,608	75,608	75,608	75,608	75,608	75,608	75,608	907,291	960,377	1,020,365
Surplus/(Deficit) before assoc.		29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	357,553	392,454	390,685
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	29,796	357,553	392,454	390,685

MP324 Nkomazi - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Revenue - Functional																
<i>Governance and administration</i>		32,068	32,068	32,068	32,068	32,068	32,068	32,068	32,068	32,068	32,068	32,068	32,068	384,817	402,242	432,337
Executive and council		531	531	531	531	531	531	531	531	531	531	531	531	6,374	—	—
Finance and administration		31,537	31,537	31,537	31,537	31,537	31,537	31,537	31,537	31,537	31,537	31,537	31,537	378,443	402,242	432,337
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		16	16	16	16	16	16	16	16	16	16	16	(81)	98	105	114
Community and social services		8	8	8	8	8	8	8	8	8	8	8	(1)	89	96	104
Sport and recreation		7	7	7	7	7	7	7	7	7	7	7	(73)	9	9	10
Public safety		1	1	1	1	1	1	1	1	1	1	1	(8)	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	4,185	50,225	54,054	58,380
Planning and development		840	840	840	840	840	840	840	840	840	840	840	840	10,079	10,696	11,553
Road transport		3,336	3,336	3,336	3,336	3,336	3,336	3,336	3,336	3,336	3,336	3,336	3,336	40,030	43,232	46,691
Environmental protection		10	10	10	10	10	10	10	10	10	10	10	10	116	125	135
<i>Trading services</i>		69,142	69,142	69,142	69,142	69,142	69,142	69,142	69,142	69,142	69,142	69,142	69,142	829,705	896,430	920,220
Energy sources		18,060	18,060	18,060	18,060	18,060	18,060	18,060	18,060	18,060	18,060	18,060	18,060	216,723	228,845	249,405
Water management		33,509	33,509	33,509	33,509	33,509	33,509	33,509	33,509	33,509	33,509	33,509	33,509	402,110	421,598	457,983
Waste water management		10,477	10,477	10,477	10,477	10,477	10,477	10,477	10,477	10,477	10,477	10,477	10,477	125,725	153,734	112,667
Waste management		7,096	7,096	7,096	7,096	7,096	7,096	7,096	7,096	7,096	7,096	7,096	7,096	85,147	92,253	100,165
<i>Other</i>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Functional		105,412	105,412	105,412	105,412	105,412	105,412	105,412	105,412	105,412	105,412	105,412	105,314	1,264,844	1,352,831	1,411,050
Expenditure - Functional																
<i>Governance and administration</i>		28,522	28,522	28,522	28,522	28,522	28,522	28,522	28,522	28,522	28,522	28,522	28,522	342,262	356,649	377,828
Executive and council		5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960	71,525	69,531	73,736
Finance and administration		22,282	22,282	22,282	22,282	22,282	22,282	22,282	22,282	22,282	22,282	22,282	22,282	267,387	283,534	300,260
Internal audit		279	279	279	279	279	279	279	279	279	279	279	279	3,350	3,584	3,832
<i>Community and public safety</i>		4,902	4,902	4,902	4,902	4,902	4,902	4,902	4,902	4,902	4,902	4,902	16,183	70,100	74,509	79,115
Community and social services		4,272	4,272	4,272	4,272	4,272	4,272	4,272	4,272	4,272	4,272	4,272	4,272	51,261	54,379	57,614
Sport and recreation		447	447	447	447	447	447	447	447	447	447	447	447	5,364	5,712	6,078
Public safety		183	183	183	183	183	183	183	183	183	183	183	183	2,194	2,350	2,518
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	11,281	11,281	12,067	12,904
<i>Economic and environmental services</i>		10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	10,982	131,779	140,999	150,572
Planning and development		3,353	3,353	3,353	3,353	3,353	3,353	3,353	3,353	3,353	3,353	3,353	3,353	40,233	42,882	45,677
Road transport		6,603	6,603	6,603	6,603	6,603	6,603	6,603	6,603	6,603	6,603	6,603	6,603	79,234	84,950	90,819
Environmental protection		1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	12,312	13,167	14,077
<i>Trading services</i>		29,790	29,790	29,790	29,790	29,790	29,790	29,790	29,790	29,790	29,790	29,790	29,790	357,485	382,192	406,438
Energy sources		13,105	13,105	13,105	13,105	13,105	13,105	13,105	13,105	13,105	13,105	13,105	13,105	157,265	159,421	168,297
Water management		11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	133,747	142,712	152,197
Waste water management		1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	18,697	29,088	31,594
Waste management		3,981	3,981	3,981	3,981	3,981	3,981	3,981	3,981	3,981	3,981	3,981	3,981	47,775	50,971	54,351
<i>Other</i>		472	472	472	472	472	472	472	472	472	472	472	472	5,665	6,029	6,411
Total Expenditure - Functional		74,668	74,668	74,668	74,668	74,668	74,668	74,668	74,668	74,668	74,668	74,668	85,949	907,291	960,377	1,020,365
Surplus/(Deficit) before assoc.		30,744	30,744	30,744	30,744	30,744	30,744	30,744	30,744	30,744	30,744	30,744	19,365	357,553	392,454	390,685
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	30,744	30,744	30,744	30,744	30,744	30,744	30,744	30,744	30,744	30,744	30,744	19,365	357,553	392,454	390,685

MP324 Nkomazi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Planning And Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community & Social Services		2,267	2,267	2,267	2,267	2,267	2,267	2,267	2,267	2,267	2,267	2,267	2,267	27,204	7,220	47,000
Vote 06 - Infrastructure Development		7,965	7,965	7,965	7,965	7,965	7,965	7,965	7,965	7,965	7,965	7,965	7,965	95,580	194,854	58,426
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	10,232	10,232	10,232	10,232	10,232	10,232	10,232	10,232	10,232	10,232	10,232	10,232	122,783	202,074	105,426
Single-year expenditure to be appropriated																
Vote 01 - Executive & Council		59	59	59	59	59	59	59	59	59	59	59	59	702	-	-
Vote 02 - Budget & Treasury Office		498	498	498	498	498	498	498	498	498	498	498	498	5,970	460	460
Vote 03 - Corporate Services		376	376	376	376	376	376	376	376	376	376	376	376	4,506	-	-
Vote 04 - Planning And Development		143	143	143	143	143	143	143	143	143	143	143	143	1,710	1,250	1,250
Vote 05 - Community & Social Services		1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	14,581	6,870	34,334
Vote 06 - Infrastructure Development		13,780	13,780	13,780	13,780	13,780	13,780	13,780	13,780	13,780	13,780	13,780	13,780	165,357	76,542	163,204
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	16,069	16,069	16,069	16,069	16,069	16,069	16,069	16,069	16,069	16,069	16,069	16,069	192,826	85,122	199,249
Total Capital Expenditure	2	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	315,609	287,197	304,675

MP324 Nkomazi - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Expenditure - Functional	1															
Governance and administration		1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	12,370	1,660	460
Executive and council		26	26	26	26	26	26	26	26	26	26	26	26	311	-	-
Finance and administration		998	998	998	998	998	998	998	998	998	998	998	998	11,979	1,660	460
Internal audit		7	7	7	7	7	7	7	7	7	7	7	7	80	-	-
Community and public safety		2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	2,536	30,431	9,040	76,934
Community and social services		2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	29,591	8,720	47,250
Sport and recreation		10	10	10	10	10	10	10	10	10	10	10	10	120	-	29,684
Public safety		54	54	54	54	54	54	54	54	54	54	54	54	650	320	-
Housing														-	-	-
Health		6	6	6	6	6	6	6	6	6	6	6	6	70	-	-
Economic and environmental services		6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	80,034	14,451	23,250
Planning and development		143	143	143	143	143	143	143	143	143	143	143	143	1,710	1,250	1,250
Road transport		6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	77,274	13,201	22,000
Environmental protection		88	88	88	88	88	88	88	88	88	88	88	88	1,050	-	-
Trading services		16,065	16,065	16,065	16,065	16,065	16,065	16,065	16,065	16,065	16,065	16,065	16,065	192,775	262,046	204,030
Energy sources		675	675	675	675	675	675	675	675	675	675	675	675	8,100	6,800	6,900
Water management		14,464	14,464	14,464	14,464	14,464	14,464	14,464	14,464	14,464	14,464	14,464	14,464	173,563	251,396	192,730
Waste water management		167	167	167	167	167	167	167	167	167	167	167	167	2,000	-	-
Waste management		759	759	759	759	759	759	759	759	759	759	759	759	9,112	3,850	4,400
Other														-	-	-
Total Capital Expenditure - Functional	2	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	315,609	287,197	304,675
Funded by:																
National Government		20,755	20,755	20,755	20,755	20,755	20,755	20,755	20,755	20,755	20,755	20,755	20,755	249,060	246,857	268,155
Provincial Government														-	-	-
District Municipality														-	-	-
Other transfers and grants														-	-	-
Transfers recognised - capital		20,755	20,755	20,755	20,755	20,755	20,755	20,755	20,755	20,755	20,755	20,755	20,755	249,060	246,857	268,155
Public contributions & donations														-	-	-
Borrowing														-	-	-
Internally generated funds		5,546	5,546	5,546	5,546	5,546	5,546	5,546	5,546	5,546	5,546	5,546	5,546	66,549	40,340	36,520
Total Capital Funding		26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	315,609	287,197	304,675

MP324 Nkomazi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Receipts By Source													1		
Property rates	9,076	9,076	9,076	9,076	9,076	9,076	9,076	9,076	9,076	9,076	9,076	9,076	108,918	114,581	120,540
Service charges - electricity revenue	10,268	10,268	10,268	10,268	10,268	10,268	10,268	10,268	10,268	10,268	10,268	10,268	123,218	139,224	157,309
Service charges - water revenue	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	23,424	25,298	27,322
Service charges - sanitation revenue	467	467	467	467	467	467	467	467	467	467	467	467	5,601	6,049	6,533
Service charges - refuse revenue	693	693	693	693	693	693	693	693	693	693	693	693	8,317	8,982	9,700
Service charges - other															
Rental of facilities and equipment	388	388	388	388	388	388	388	388	388	388	388	388	4,658	5,031	5,434
Interest earned - external investments	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	22,623	24,433	26,388
Interest earned - outstanding debtors	614	614	614	614	614	614	614	614	614	614	614	614	7,371	7,984	8,650
Dividends received															
Fines, penalties and forfeits	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	28,144	30,396	32,828
Licences and permits	3	3	3	3	3	3	3	3	3	3	3	3	35	37	40
Agency services	723	723	723	723	723	723	723	723	723	723	723	723	8,671	9,365	10,114
Transfer receipts - operational	51,710	51,710	51,710	51,710	51,710	51,710	51,710	51,710	51,710	51,710	51,710	51,710	620,518	678,919	683,155
Other revenue	324	324	324	324	324	324	324	324	324	324	324	324	3,888	4,199	4,535
Cash Receipts by Source	80,449	80,449	80,449	80,449	80,449	80,449	80,449	80,449	80,449	80,449	80,449	80,449	965,386	1,054,499	1,092,548
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	276,626	276,626	273,811	292,155
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits															
Decrease (Increase) in non-current debtors															
Decrease (Increase) other non-current receivables															
Decrease (Increase) in non-current investments															
Total Cash Receipts by Source	80,449	80,449	80,449	80,449	80,449	80,449	80,449	80,449	80,449	80,449	80,449	357,075	1,242,012	1,328,310	1,384,702
Cash Payments by Type															
Employee related costs	32,378	32,378	32,378	32,378	32,378	32,378	32,378	32,378	32,378	32,378	32,378	32,378	388,541	409,683	439,180
Remuneration of councillors	2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097	2,097	25,168	26,980	28,491
Finance charges	-	-	-	-	-	-	-	-	-	-	-	692	692	731	771
Bulk purchases - Electricity	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	73,288	81,877	91,473
Bulk purchases - Water & Sewer	145	145	145	145	145	145	145	145	145	145	145	145	1,745	1,843	1,943
Other materials	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	41,248	43,719	46,014
Contracted services	9,854	9,854	9,854	9,854	9,854	9,854	9,854	9,854	9,854	9,854	9,854	9,854	118,253	124,875	131,619
Transfers and grants - other municipalities															
Transfers and grants - other	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	29,076	28,549	25,680
Other expenditure	12,157	12,157	12,157	12,157	12,157	12,157	12,157	12,157	12,157	12,157	12,157	12,157	145,883	154,053	162,372
Cash Payments by Type	68,600	68,600	68,600	68,600	68,600	68,600	68,600	68,600	68,600	68,600	68,600	69,293	823,894	872,310	927,541
Other Cash Flows/Payments by Type															
Capital assets	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	26,301	315,609	287,197	304,675
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	94,901	94,901	94,901	94,901	94,901	94,901	94,901	94,901	94,901	94,901	94,901	95,593	1,139,503	1,159,506	1,232,216
NET INCREASE/(DECREASE) IN CASH HELD	(14,452)	(14,452)	(14,452)	(14,452)	(14,452)	(14,452)	(14,452)	(14,452)	(14,452)	(14,452)	(14,452)	261,482	102,509	168,804	152,486
Cash/cash equivalents at the month/year begin:	74,843	60,391	45,939	31,487	17,034	2,582	(11,870)	(26,322)	(40,774)	(55,226)	(69,678)	(84,130)	74,843	177,352	346,156
Cash/cash equivalents at the month/year end:	60,391	45,939	31,487	17,034	2,582	(11,870)	(26,322)	(40,774)	(55,226)	(69,678)	(84,130)	177,352	177,352	346,156	498,642

MP324 Nkomazi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		200	121,137	120,799	145,277	157,102	157,102	147,611	161,385	116,451
Roads Infrastructure	81	81	54,032	23,024	64,623	56,743	56,743	27,509	13,000	-
Roads	81	81	54,032	1,624	62,123	54,123	54,123	20,509	10,000	-
Road Structures										
Road Furniture	-	-	-	21,400	2,500	2,620	2,620	7,000	3,000	-
Capital Spares										
Storm water Infrastructure	-	-	-	1,218	12,500	12,500	12,500	10,500	201	-
Drainage Collection	-	-	-	1,218	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	12,500	12,500	12,500	10,500	201	-
Attenuation										
Electrical Infrastructure	12	12	9,052	5,976	6,900	6,900	6,900	6,800	6,800	6,900
Power Plants			9,052							
HV Switching Station	12	12								
MV Substations				3,182	-	-	-	-	-	-
MV Networks				-	4,000	4,000	4,000	4,000	4,000	4,000
LV Networks										
Capital Spares				2,794	2,900	2,900	2,900	2,800	2,800	2,900
Water Supply Infrastructure	107	107	57,917	90,582	56,328	64,305	64,305	102,802	141,385	109,551
Dams and Weirs										
Boreholes										
Reservoirs	20	20		2,690	11,500	13,570	13,570	38,237	4,782	27,544
Pump Stations										
Water Treatment Works				3,920	-	329	329	-	-	-
Bulk Mains				18,139	-	-	-	-	-	-
Distribution	86	86	57,917	65,833	44,028	49,606	49,606	63,565	135,602	81,006
Distribution Points										
PRV Stations										
Capital Spares				-	800	800	800	1,000	1,000	1,000
Sanitation Infrastructure	-	-	-	-	4,925	4,425	4,425	-	-	-
Toilet Facilities	-	-	-	-	4,925	4,425	4,425	-	-	-
Capital Spares										
Solid Waste Infrastructure	-	-	135	-	-	12,228	12,228	-	-	-
Landfill Sites			135	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	12,228	12,228	-	-	-
Community Assets		30	22,503	10,969	25,490	23,490	23,490	28,454	8,470	48,250
Community Facilities	24	24	22,503	7,070	25,490	23,490	23,490	28,454	8,470	48,250
Halls	24	24	22,503	7,070	25,000	23,000	23,000	27,204	7,220	47,000
Cemeteries/Crematoria	-	-	-	-	20	20	20	-	-	-
Public Ablution Facilities	-	-	-	-	20	20	20	-	-	-
Markets										
Stalls	-	-	-	-	450	450	450	1,250	1,250	1,250
Sport and Recreation Facilities	5	5	-	3,899	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities	5	5	-	3,899	-	-	-	-	-	-
Other assets		2	2,095	6,986	11,570	11,570	11,570	6,300	700	200
Operational Buildings	2	2	2,095	6,986	11,320	11,320	11,320	6,100	700	200
Yards	-	-	-	6,976	520	520	520	1,600	700	200
Stores	-	-	-	-	10,800	10,800	10,800	4,500	-	-
Capital Spares	2	2	2,095	10	-	-	-	-	-	-
Housing	-	-	-	-	250	250	250	200	-	-
Staff Housing	-	-	-	-	250	250	250	200	-	-
Biological or Cultivated Assets	-	-	534	-	-	-	-	-	-	-
Biological or Cultivated Assets			534	-	-	-	-	-	-	-
Intangible Assets	0	0	1,221	133	865	935	935	261	70	70
Servitudes										
Licences and Rights	0	0	1,221	133	865	935	935	261	70	70
Water Rights										
Computer Software and Applications	0	0	1,221	133	865	935	935	261	70	70
Computer Equipment	0	0	8,700	1,320	365	515	515	4,855	250	250
Computer Equipment	0	0	8,700	1,320	365	515	515	4,855	250	250
Furniture and Office Equipment	1	1	2,109	176	886	1,530	1,530	1,682	400	400
Furniture and Office Equipment	1	1	2,109	176	886	1,530	1,530	1,682	400	400
Machinery and Equipment	0	0	2,234	2,892	6,752	6,802	6,802	9,341	6,470	7,250
Machinery and Equipment	0	0	2,234	2,892	6,752	6,802	6,802	9,341	6,470	7,250
Transport Assets	9	9	3,009	726	16,284	13,634	13,634	23,940	19,200	15,000
Transport Assets	9	9	3,009	726	16,284	13,634	13,634	23,940	19,200	15,000
Total Capital Expenditure on new assets	1		242	163,542	144,001	207,489	215,578	215,578	222,443	196,945
										187,871

MP324 Nkomazi - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		88	88,133	14,966	61,642	65,417	65,417	92,666	90,051	85,920
Roads Infrastructure	5	3,440	3,440	-	30,000	30,000	30,000	33,146	-	18,000
Roads	5	3,440	3,440	-	30,000	30,000	30,000	33,146	-	18,000
Electrical Infrastructure	2	3,773	3,773	-	-	-	-	-	-	-
HV Transmission Conductors	2	3,773	3,773	-	-	-	-	-	-	-
Water Supply Infrastructure	81	80,919	80,919	14,966	31,642	35,417	35,417	59,521	90,051	67,920
Dams and Weirs										
Boreholes				-	-	-	-	3,000	3,000	3,000
Reservoirs	2			3,894	20,488	15,015	15,015	36,071	60,620	33,806
Pump Stations				-	-	-	-	1,500	-	-
Water Treatment Works				5,971	-	8,790	8,790	2,000	4,000	4,000
Bulk Mains				804	-	314	314	-	-	-
Distribution	79	80,919	80,919	4,247	11,154	11,299	11,299	16,950	22,432	27,114
Distribution Points										
PRV Stations										
Capital Spares				50	-	-	-	-	-	-
Community Assets		5	3,039	-	-	4,749	4,749	-	-	-
Community Facilities	-	1,325	1,325	-	-	-	-	-	-	-
Halls		1,136	1,136	-	-	-	-	-	-	-
Markets		189	189	-	-	-	-	-	-	-
Sport and Recreation Facilities	5	1,715	1,715	-	-	4,749	4,749	-	-	-
Indoor Facilities										
Outdoor Facilities	5	1,715	1,715	-	-	4,749	4,749	-	-	-
Other assets	1	-	38	-	-	-	-	-	-	-
Operational Buildings	1	-	38	-	-	-	-	-	-	-
Municipal Offices	1	-	38	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	94	91,173	15,004	61,642	70,166	70,166	92,666	90,051	85,920
Renewal of Existing Assets as % of total capex		0.0%	35.8%	8.9%	22.1%	23.1%	23.1%	29.4%	31.4%	28.2%
Renewal of Existing Assets as % of deprecn"		1005.9%	114.2%	16.0%	100.7%	114.7%	114.7%	151.4%	139.3%	126.1%

MP324 Nkomazi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	11,204	25,578	24,935	24,935	26,532	28,179	29,635
Roads Infrastructure		-	-	1,709	4,727	2,597	2,597	3,597	3,960	4,108
Roads		-	-	1,709	800	800	800	800	845	890
Road Structures		-	-	-	3,927	1,797	1,797	2,797	3,115	3,217
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	31	31	31	31	33	35
Drainage Collection		-	-	-	31	31	31	31	33	35
Electrical Infrastructure		-	-	1,622	4,628	4,628	4,628	4,628	4,888	5,151
Power Plants		-	-	338	363	363	363	363	383	404
MV Switching Stations		-	-	-	1	1	1	1	1	1
MV Networks		-	-	1,284	4,265	4,265	4,265	4,265	4,503	4,747
Water Supply Infrastructure		-	-	-	5,540	7,028	7,028	7,624	8,051	8,486
Pump Stations		-	-	-	4,082	4,639	4,639	5,049	5,332	5,619
Water Treatment Works		-	-	-	1,459	2,389	2,389	2,576	2,720	2,867
Sanitation Infrastructure		-	-	-	5,413	5,413	5,413	5,413	5,717	6,025
Pump Station		-	-	-	456	456	456	456	482	508
Reticulation		-	-	-	4,957	4,957	4,957	4,957	5,235	5,518
Solid Waste Infrastructure		-	-	7,872	5,238	5,238	5,238	5,238	5,531	5,830
Landfill Sites		-	-	7,872	5,238	5,238	5,238	5,238	5,531	5,830
Community Assets		-	-	347	731	731	731	731	772	814
Community Facilities		-	-	347	731	731	731	731	772	814
Halls		-	-	329	524	524	524	524	554	583
Cemeteries/Crematoria		-	-	17	103	103	103	103	109	115
Public Open Space		-	-	-	103	103	103	103	109	115
Other assets		-	-	-	1,242	1,092	1,092	1,092	1,153	1,215
Operational Buildings		-	-	-	1,242	1,092	1,092	1,092	1,153	1,215
Municipal Offices		-	-	-	1,242	1,092	1,092	1,092	1,153	1,215
Furniture and Office Equipment		-	-	298	157	157	157	157	165	174
Furniture and Office Equipment		-	-	298	157	157	157	157	165	174
Machinery and Equipment		-	-	260	509	479	479	479	506	534
Machinery and Equipment		-	-	260	509	479	479	479	506	534
Transport Assets		-	-	1,032	4,969	4,969	4,969	7,618	8,045	8,479
Transport Assets		-	-	1,032	4,969	4,969	4,969	7,618	8,045	8,479
Total Repairs and Maintenance Expenditure	1	-	-	13,140	33,186	32,363	32,363	36,609	38,820	40,850
R&M as a % of PPE		0.0%	0.0%	0.7%	1.4%	0.6%	0.6%	1.8%	1.4%	1.6%
R&M as % Operating Expenditure		0.0%	0.0%	1.5%	3.9%	3.8%	3.8%	7.3%	4.3%	4.3%

MP324 Nkomazi - Supporting Table SA34d Depreciation by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		9	79,831	46,966	48,839	48,839	48,839	48,839	51,574	54,359
Roads Infrastructure		9	79,831	11,192	10,160	10,160	10,160	10,160	10,729	11,309
Roads		4	79,831	11,192	10,160	10,160	10,160	10,160	10,729	11,309
Road Structures		5		-	-	-	-	-	-	-
Road Furniture		0		-	-	-	-	-	-	-
Capital Spares		-		-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	111	111	111	111	117	124
Drainage Collection		-	-	-	111	111	111	111	117	124
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	2,864	-	-	-	-	-	-
Power Plants		-	-	2,864	-	-	-	-	-	-
Water Supply Infrastructure		-	-	32,485	37,897	37,897	37,897	37,897	40,019	42,180
Water Treatment Works		-	-	-	37,897	37,897	37,897	37,897	40,019	42,180
Sanitation Infrastructure		-	-	166	127	127	127	127	134	142
Pump Station		-	-	166	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	127	127	127	127	134	142
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	258	544	544	544	544	574	605
Landfill Sites		-	-	258	544	544	544	544	574	605
Community Assets		-	-	4,711	3,970	3,970	3,970	3,970	4,193	4,419
Community Facilities		-	-	4,711	3,970	3,970	3,970	3,970	4,193	4,419
Halls		-	-	4,711	3,970	3,970	3,970	3,970	4,193	4,419
Intangible Assets		-	-	336	99	99	99	99	104	110
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	336	99	99	99	99	104	110
Computer Software and Applications		-	-	336	99	99	99	99	104	110
Computer Equipment		-	-	2,859	432	432	432	432	456	481
Computer Equipment		-	-	2,859	432	432	432	432	456	481
Furniture and Office Equipment		-	-	548	430	430	430	430	454	479
Furniture and Office Equipment		-	-	548	430	430	430	430	454	479
Machinery and Equipment		-	-	2,610	2,304	2,304	2,304	2,304	2,433	2,565
Machinery and Equipment		-	-	2,610	2,304	2,304	2,304	2,304	2,433	2,565
Transport Assets		-	-	2,019	3,532	3,532	3,532	3,532	3,730	3,931
Transport Assets		-	-	2,019	3,532	3,532	3,532	3,532	3,730	3,931
Total Depreciation	1	9	79,831	93,570	61,198	61,198	61,198	61,198	64,625	68,115

MP324 Nkomazi - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	3,000	10,812	10,812	-	-	1,000
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	3,000	10,812	10,812	-	-	1,000
Dams and Weirs										
Boreholes										
Reservoirs		-	-	-	3,000	10,812	10,812	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	1,000
Capital Spares										
Community Assets		-	-	9,791	7,232	6,963	6,963	-	-	29,684
Community Facilities		-	-	-	-	-	-	-	-	-
Capital Spares										
Sport and Recreation Facilities		-	-	9,791	7,232	6,963	6,963	-	-	29,684
Indoor Facilities										
Outdoor Facilities		-	-	9,791	7,232	6,963	6,963	-	-	29,684
Other assets		-	-	412	-	-	-	500	200	200
Operational Buildings		-	-	412	-	-	-	-	-	-
Laboratories		-	-	412	-	-	-	-	-	-
Housing		-	-	-	-	-	-	500	200	200
Staff Housing		-	-	-	-	-	-	500	200	200
Social Housing										
Intangible Assets		-	-	93	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	93	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	-	93	-	-	-	-	-	-
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	47	-	-	-	-	-	-
Computer Equipment		-	-	47	-	-	-	-	-	-
Furniture and Office Equipment		-	-	5	-	-	-	-	-	-
Furniture and Office Equipment		-	-	5	-	-	-	-	-	-
Machinery and Equipment		-	-	72	-	-	-	-	-	-
Machinery and Equipment		-	-	72	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	-	10,420	10,232	17,774	17,774	500	200	30,884
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	6.2%	3.7%	5.9%	5.9%	0.2%	0.1%	10.1%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	11.1%	16.7%	29.0%	29.0%	0.8%	0.3%	45.3%